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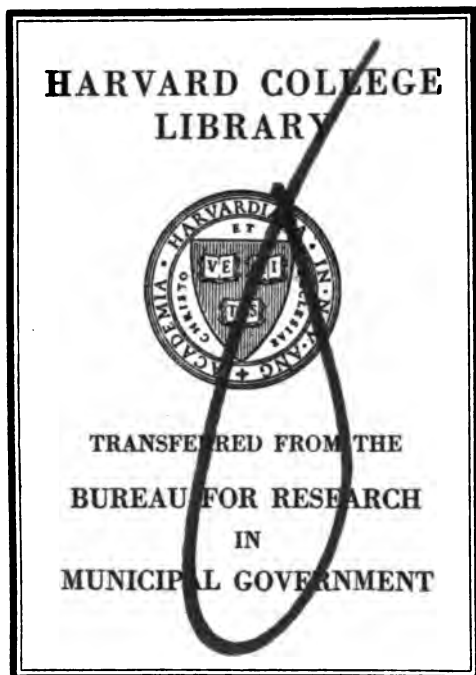
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**REPORT**  
**OF THE**  
**RAILROAD COMMISSION**  
**OF CALIFORNIA**

**FROM JULY 1 1920 TO JUNE 30, 1921**



**CALIFORNIA STATE PRINTING OFFICE**  
**SACRAMENTO, 1922**



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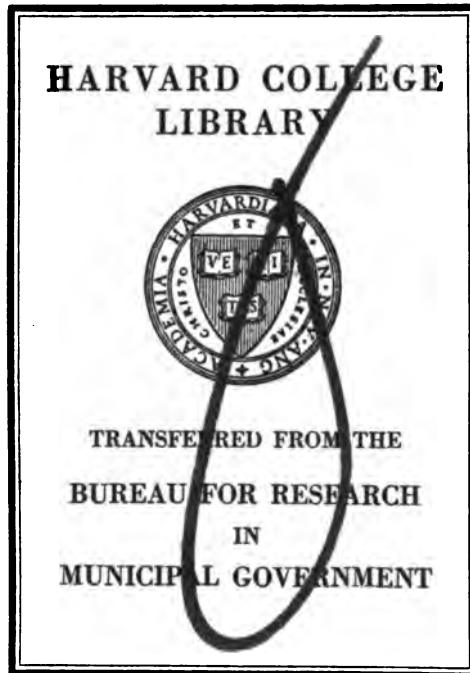
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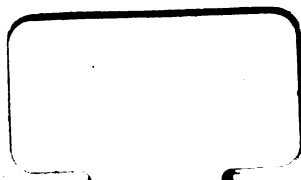


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IRVING MARTIN

CHESTER H. ROWELL

H. STANLEY BENEDICT

H. G. MATHEWSON,

*Secretary*

Office of Commission

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## LETTER OF TRANSMITTAL.

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SAN FRANCISCO, CALIFORNIA,

November 25, 1921.

*To His Excellency, WM. D. STEPHENS,*

*Governor of California,*

*Sacramento, California.*

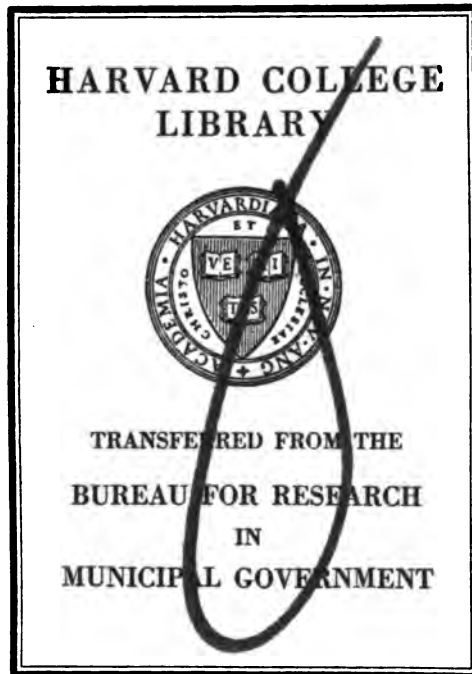
Herewith is transmitted the report of the Railroad Commission of the State of California for the period beginning July 1, 1920, and ending June 30, 1921.

The year covered in this report marked both the peak and the beginning of the decline in the cost of public utility service. Alike in the period of ascending and descending prices, the Commission has adhered to its consistent and time-tried policy of fairness to the consumer, the utility and the investor, with primary regard to the welfare and development of the state as a whole. While in the past year increases in certain service rates have been granted, particularly in the case of water companies, which were put to additional expense of pumping through the lowering of the water levels by the drought, the advance in utility rates has been relatively small compared with that of commodity prices generally. In this connection it is interesting to contrast utility advances with commodity prices.

As nearly as can be determined, the average increase in public utility rates was between 35 and 40 per cent. Figures compiled by the United States Labor Bureau show that retail prices at the beginning of 1921 were 172 as compared with the base of 100 in 1913. Assuming no regulation of public utility rates had been in effect and that public utilities had increased their rates exactly on a parity with the increase in other commodity prices, they would have collected from the consumers \$495,500,000 instead of \$388,900,000 actually received from or allocated to California business. Through regulation by the Commission, it may be said there was saved to the people of California a sum somewhere between \$88,700,000 and \$106,600,000 a year. Stated in other terms this indicates a saving of an amount between \$25 and \$30 a year for every man, woman and child in California. This contrast between regulated and unregulated business is illuminating and of itself would be sufficient justification, if justification were any longer needed, for the enlightened policy of state regulation—a field of governmental activity in which California has attained eminence both in leadership and service.

While it is recognized that a long period of advancing prices, such as prevailed during the World War and the reconstruction period, puts public regulation to the severest test it is no small degree of satisfaction to the members of the Commission to realize that the basic principles of the science, consistently carried out from the first, proved as sound and just in stress as in more normal times.

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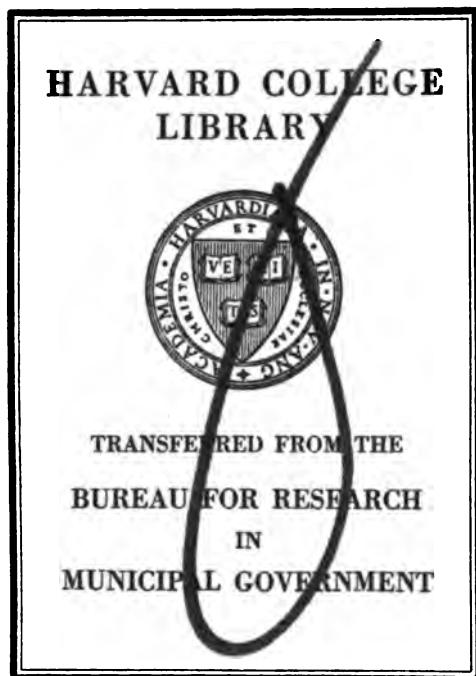
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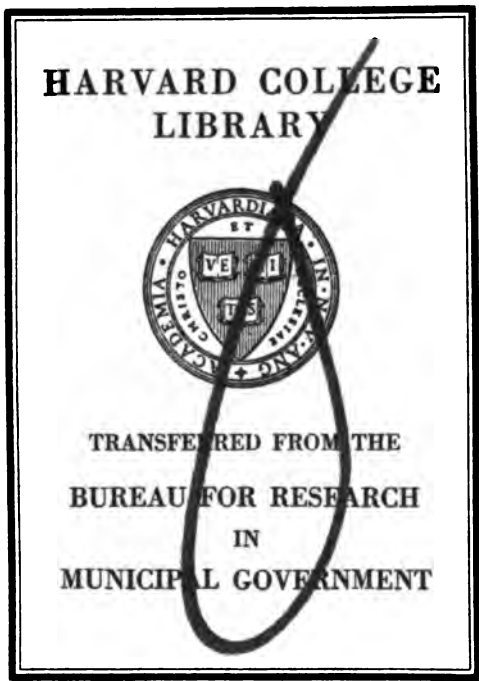




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**OF THE**  
**RAILROAD COMMISSION**  
**OF CALIFORNIA**

**FROM JULY 1 1920 TO JUNE 30, 1921**



**CALIFORNIA STATE PRINTING OFFICE**  
**SACRAMENTO, 1922**

### **GAS SUPERVISION AND INSPECTION.**

The comprehensive program of supervision and inspection of gas service inaugurated last year has continued throughout the present year. Inspections made of all gas utility operations have resulted in uniform improvement, accruing to the benefit alike of consumers and utilities. The Joint Committee on Economy and Efficiency of Gas, organized in the spring of 1920, actively continued its work throughout the period covered by this report. The use of natural and artificial gas, known as "mixed gas" in southern California has been the subject of continued investigation and regulation by the Commission. During the winter of 1920-21 an engineer of the Gas Division of the Commission supervised the distribution of natural gas among the utilities, thereby averting a serious shortage. While a materially increased supply of natural gas is now being received from the Midway fields through enlarged transmission lines, it will be necessary again to supervise distribution this winter on account of the greatly augmented demand. The quality of the mixed gas has been standardized at 750 B.T.U.

### **AUTOMOTIVE TRANSPORTATION.**

Development of automotive transportation, for both passengers and merchandise, was rapid and extensive in the last year. The Commission to meet the demands upon its time and personnel resulting from this growth, found it necessary to establish a department for handling automobile matters exclusively. The result has been a more expeditious dispatch of problems affecting the state's newest utility. Operation of auto transportation lines, according to the Commission's viewpoint, has become a definite and permanent industry, which must be met with intelligent efforts toward control in the interest of the public.

The legal authority to operate is obtained from the Commission only upon a showing that "public convenience and necessity" require auto transportation either in a field not served or in territory inadequately served by existing carriers. Unquestionably the auto stage and truck are rendering a real service, in many instances developing new territory and in other cases giving a new type of service. Certificates to operate cover practically every part of the state. Joint tariffs have been established by auto passenger carriers and rates in many instances are lower than rail rates. Where the cheaper fare is not the appeal, service attractions, such as unlimited stops and pick-up and delivery of merchandise prove appealing to the patron.

While it is true that in some cases the auto has brought about curtailment of rail service, the fact remains that the choice, in the final analysis, rests with the public. In many fields, due to traffic limitation, both can not survive. The publicly operated bus, however, is not the sole factor in the competition between highway and rail. Privately owned cars to a large extent carry former patrons of the rail lines. Privately owned trucks likewise carry much of the freight that has been diverted from the rails.

Due consideration is given all these factors by the Commission, with the idea of creating a service that will give to the public full benefit with a minimum of inconvenience and that will disturb as little as possible established forms of transportation.

During the coming year there will be placed in use a uniform system of accounting for auto carriers, earning annual gross operating revenues of more than \$20,000. This will be of benefit both to the Commission in the exercise of its regulatory functions and to the carriers in giving them a better knowledge of their own operations. The business has outgrown the haphazard stage and can only become a permanent and stabilized industry by adopting scientific methods of accounting and sound operating principles applying to transportation.

#### WORK OF POWER ADMINISTRATION.

The office of power administrator, established June 22, 1918, as an imperative war measure, was abolished by the Commission at the end of the year under review. The power administrator accomplished so much in the elimination of waste attending competition and so effectively coordinated the production and distribution of electric energy, that the Commission recommended to the power companies that they should arrange to carry on this work for their mutual advantage. This, we understand, they are doing, through Mr. H. G. Butler, who was power administrator under the Commission. Thus while the position of power administrator had its origin in the exigency of war, it is one of the war activities found to have permanent value and an established place in peace time. During the three years of operation the power administrator controlled the interchange of power, through interconnection of companies operating from a point in Oregon fifty miles north of the California line, to Mexico, a distance of 900 miles. Thus were tied together 119 plants, steam and hydro, owned by fifteen companies and two cities—San Francisco and Los Angeles. These plants, operated in effect as one super-plant, generated in 1920, 3,600,000,000 kilowatt-hours. In this manner, there was accomplished in California, three years ago, under the direction of the Commission what the power companies and public officials, state and federal, are trying to do with power plants along the Atlantic seaboard. The achievement in California has attracted world-wide attention. Inquiries about the work were received from Great Britain, while engineers from Holland, Switzerland and Japan and from many Eastern states personally investigated the methods followed.

For the yearly period covered by this report the most notable work of the power administration, assisted by engineers from the hydraulic department, was the assistance rendered the rice growers of the Sacramento Valley. Forecasting the inevitable power shortage, the growers were urged to diminish their 1920 rice acreage, to conserve water wherever possible and to install equipment to develop power independent of the commercial supply. While the planting exceeded that of the previous year, it was much less than originally had been contemplated, and the crop was successfully harvested. In appreciation of this work the Glenn County Rice Growers' Association in resolutions thanked the power administration, saying the steps taken had saved one-fifth of the rice crop of the state, or three-quarters of a million sacks. Farmers of the Tracy section passed similar resolutions in appreciation of the action of the power administrator in making power available for the extensive West Side Irrigation District.

### INFORMAL COMPLAINTS.

The Informal Complaint Department establishes intimate contact between the Commission and the great consuming public and for that reason it is one of the most valuable adjuncts of effective regulation. It is a matter of daily adjustment and the extent of the work and the importance of the results are hardly realized until the year's total figures make a most impressive showing. This year the number of informal complaints nearly doubled, the figures being 4888 as against 2663 for the preceding year. A very large proportion was due to inability to secure service. This was particularly true in southern California in the case of telephone installation. The demands made upon the companies were beyond anything they had prepared to cope with. The situation in part resulted from the difficulty in obtaining material. While every division of the Commission deals with the subject, informal complaints naturally are most numerous in reference to these services that are virtually universal—such as gas, electricity and water. While the largest number of complaints are recorded against the larger companies, nevertheless upon a percentage basis the bigger concerns make the best showing for efficiency. Since the date of the establishment of the informal complaint department 24,345 such complaints have been received and adjusted.

An analysis of all the informal complaints reveals the interesting fact that people are more insistent upon proper service than anything else. Service complaints head the list and if complaints founded on lack of extensions are included under service, a not unnatural classification, the great majority of all complaints are included under this head.

### DISPUTED BILLS.

A service related to the informal complaint is that undertaken by the Commission in the adjustment of disputed bills. A consumer questioning a bill rendered by a utility may prevent discontinuance of service by depositing with the Commission the amount involved. During the year 330 deposits were made, involving \$31,115.74.

Both the informal complaint and the disputed bill departments are made as simple as possible as to procedure, the consumer dealing directly with a representative of the Commission. In addition to the actual adjustments made, the service performs an important public function in disseminating rules and practices relating to utility service, as formulated by the Commission.

This report is in one volume of two parts. Part One is devoted to a description of the work of the Commission from a statistical and departmental standpoint. Part Two contains tables compiled from the annual reports of utilities filed with the Commission, in accordance with the Public Utilities Act and the rules of the Commission.

Respectfully submitted.

HARLEY W. BRUNDIGE.

H. D. LOVELAND.

IRVING MARTIN.

CHESTER H. ROWELL.

H. STANLEY BENEDICT.

*Commissioners.*



**PART ONE.**

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**THE BUSINESS OF THE YEAR.**

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## CHAPTER I.

REGULATION OF PUBLIC UTILITIES—REVIEW OF  
THE HISTORY OF REGULATION AND THE  
METHODS ADOPTED BY THE COMMISSION.

By HARLEY W. BRUNDIGE, President of the Commission.

During the life of men now in middle age there have grown up great corporations, providing certain essential services, upon which depend in very large degree, industry, production, and the prosperity and well being of all the people.

The furnishing of transportation, of communication, of light, heat, power and water have become essential and basic industries. In their absence all industry and all business must cease. When facilities furnished are inadequate, exactly in proportion to such inadequacy does industry and business halt or stagnate.

In the early stages of the development of these utility enterprises there was much that was objectionable. Up until within very recent years the supplying of these essential public services was regarded by the public as speculative enterprises in which too often promoters sought to acquire sudden and unearned wealth, with little or no thought as to the value or quality of the service rendered. "Wild-catting" was of as frequent occurrence in public utility promotions as in mining or in oil development. Stocks and bonds in such enterprises were issued in those early days to be passed out to the public with little or no regard to the security that was back of them. The public service corporations today have a bad inheritance, due to the abuses existing in the days before regulation, when many of the public service corporations were heavily overcapitalized, when watered stocks were made the basis of speculation by gamblers in such securities, and when the public was being exploited in rates to pay dividends upon securities of doubtful value.

In those early days the public had no supervision at all, either over rates or over the quality of the service rendered by the corporations supplying these essential services. In those unhappy days the rule of rate-making was "all the traffic will bear" and the rate-making power, vested as it was in the public utility corporations, was made an instrument to burden and to oppress the people.

Particularly was this true of the railroads exercising the rate-making power to favor or oppress not only individuals, but whole communities. Certain shippers were favored in rates over their business competitors in the same line, rebates were granted to the favored few, and those who incurred the wrath and displeasure of the railroad were denied privileges and facilities to which they were by right entitled.

In those early days the individual who asserted that the business of the railroad company, or of any other public service utility, differed in any manner from the business of the retail merchant or of the farmer in selling his own products, was regarded as a radical, dangerous to the state and to society.

When in 1879 it was provided in the new constitution that the Railroad Commission be created and given jurisdiction over the rates

of railroad companies, and charged with the specific duty of seeing that passenger and freight rates were nondiscriminatory as between individuals and communities, there was a great outcry that the state was interfering with private business over which it had no concern. So lethargic was public sentiment, so complete was the political control of the railroads, that it was not until 1911 that the legislature of the State of California adopted proper legislation to give force and effect to the constitutional provisions adopted by the people in 1879. The legislature at the following session also extended the jurisdiction of the Railroad Commission so as to give it certain powers over rates and services of utilities other than railroads, and from time to time this act has been amended and enlarged.

#### EARLY EFFORTS AT REGULATION.

In so far as the regulation of rates of utilities other than railroads is concerned, in the early days, prior to the enactment of the Public Utility Act, the public had no means of securing even approximately fair rates save through provisions inserted in the franchises of such companies. Inasmuch as these franchises—those which were not constitutional franchises—were for a definite term, usually forty years, it readily can be seen that a rate fixed by franchise, even though just and equitable at the time made, under changing conditions necessarily would become unjust and inequitable. The public rights could not be protected by contract rates imposed and specified in franchises.

Growing out of the failure of franchise rates to protect the public interest, the next step was to deprive the utility company of the power to make rates and to lodge that power in municipalities and in county boards of supervisors.

While this was a step in the right direction, the experience of most cities soon demonstrated that this plan was unworkable. The cities, save the largest, had no means whatever of determining what should be just and equitable rates to be charged for such services. It was impossible for them even to attempt to provide such means. Even the largest cities, such as San Francisco and Los Angeles, found the cost of creating the necessary organization intelligently to ascertain the facts and determine upon fair and equitable rates to be entirely too great to be borne by the communities.

This plan also provided the incentive for the utilities to combine their money and their forces for political ends and to attempt to control municipal elections so that men favorable to their interests would be placed upon local boards, having in their power the determination of the rates to be charged by such utilities.

Those persons who are familiar with the political history of California know only too well the extent to which the utility corporations succeeded in controlling municipal affairs in our larger and many of our smaller cities, during the period of municipal control of utility rates. The corporations were well organized and well financed. They knew exactly what they wanted and were fully informed as to the best means of attaining their ends. The people were unorganized, they had no funds, they had little or no opportunity of presenting their case. They had no means of collecting sufficient data upon which to base even

an intelligent public opinion. The contest was a most unequal one. Everywhere the people were largely at the mercy of the corporations.

Municipal regulation of public utility rates and service, like the attempt to fix rates in franchises, proved a failure.

Under the constitutional amendment adopted in 1911, it was provided that cities upon their own initiative might transfer to the Railroad Commission the jurisdiction previously exercised by them in fixing rates. Under this provision a number of California cities transferred this power to the Railroad Commission. In 1914 the constitution again was amended, placing the rate-making power in the hands of the Commission, where it since has been lodged.

#### PURPOSE OF RAILROAD COMMISSION.

In the minds of many good citizens and intelligent men and women there is some confusion as to the purpose for which the Railroad Commission was created, the spirit of the law under which it acts, and the methods adopted by it in arriving at its conclusions. One of the mistaken ideas which seem to be quite prevalent is the conception that the Railroad Commission sits in an exclusively judicial capacity, passing upon the weight of evidence introduced upon the one hand by shrewd attorneys and capable experts employed by the utilities, and on the other by city attorneys and sometimes attorneys employed by consumers.

The Railroad Commission does not merely sit and weigh the mass of evidence on the one side and contrast it with what may be in some instances a pitiful lack of evidence on the other. Instead of so doing, it makes its own investigation by its own experts and technicians, who have access to every document and to every bit of information, and who present elaborate reports covering every phase and essential detail of the business. In addition to making such investigation the Commission also gives consideration to any facts brought forward either by attorneys for the municipality or by consumers or by their attorneys.

The conception which the Commission has of its duty is not that merely of a judge, sifting and weighing evidence presented, in which evidence it has no concern, but it holds that the Railroad Commission was created by the people of the State of California to be their champion and their protector. It is the duty of the Commission to see to it that that ratepayers are given service at a fair price and that a public utility company may not be permitted to charge more than is fair.

To carry out this principle the Commission has surrounded itself with a staff of trained experts, whose business it is to inquire into every detail and item of the companies' business, and to advise the Commission as to the exact status of such business. This advice is contained in reports which are submitted in open hearings, and the experts are subject to cross-examination by the representatives of the utilities, by the representatives of municipalities and by the consumers. After securing this information in behalf of the consumers of utilities, the Commission subjects it to the most rigid scrutiny by all parties concerned, establishes by open hearings its complete accuracy, and upon such approved correct information bases rates fair alike to the consumer and to the utility.

**PROCEDURE FOLLOWED IN RATE-MAKING.**

As one of the first steps towards securing reliable and accurate data upon which rates may be based, the Commission requires all utilities to keep their books and accounts in conformity with classifications approved by the Commission, and which are based upon classifications of accounts prescribed for railroads by the Interstate Commerce Commission. In this uniform classification of accounts provisions is made so that every dollar received and every dollar expended by public utility corporations can be traced to its ultimate source. Severe penalties are provided for failure of utilities to keep their books in conformity with methods prescribed by the Commission.

The Commission employs a staff of trained auditors, who, under the law, are given access to every book and every document in possession of the utility. All utilities are required to make annual reports to the Commission. In addition, the Commission may and does call for special reports at other times. All of these reports are subject to check and verification by our auditors whenever necessity for such check seems apparent.

As illustrative of the efficiency of the classified accounting system under direction of the Commission, attention is called to the fact that a few years back the unlawful diversion of the sum of \$1,059,000 of one of the large public utilities of the state was uncovered by the auditing department of the Railroad Commission, notwithstanding that clever brains had endeavored to conceal that unlawful diversion. That same machinery is still in operation by the Commission.

In addition to having access to all the company's books and documents and prescribing the manner in which these books must be kept, the Commission also maintains a staff of trained engineers and experts, who, whenever rates or service are involved, make personal investigation upon the ground and submit fully detailed reports of such investigation to the Commission.

In a letter recently addressed to the Railroad Commission, light was sought on what the writer felt was "the practical granting of demands of utilities by default, owing to the inability of consumers to present a case before the Commission for lack of funds, inexperience in such matters, etc."

Under the procedure adopted by the Railroad Commission in the matter of rate-making, there is no such thing possible as a default. The demands of utilities for increased rates have not been granted "practically" or otherwise by default, but every proposed rate increase has been investigated by this Commission fully and completely, and every pertinent fact necessary to determine what should be a fair and equitable rate has been presented.

The Commission recognizes the inability of consumers to secure the data necessary to a proper presentation of their case. The Commission also understands the handicap under which representatives of municipalities labor in attempting to secure sufficient data to protect the rights of consumers, because of this inability of the consumers or their representatives to secure sufficient data successfully to resist the application of the utility for what may be unfair and unjust rates to consumers.

The public utility law provides for the creation by the Commission of a staff of trained technicians and experts whose duty it is to secure exactly the data necessary on behalf of the ratepayers. This work for many years has been done carefully, fully and as expeditiously as possible by the Railroad Commission. At every hearing extensive reports have been introduced in evidence by the Commission's engineers and are made available for the information of city attorneys, attorneys representing consumers and the consumers themselves who attend such hearings. Ample time is given to examine these reports and opportunity is afforded for the closest cross-examination of the Commission's engineers and experts.

The Commission fully understands the duty imposed on it in all matters affecting rates to take the "laboring oar" for the purpose of ascertaining what are fair and equitable rates. It realizes that it can ascertain exact facts upon which fair rates must be based, because it is the only organization having skilled and trained technicians capable of getting at the exact facts. It is impracticable for the ratepayers to organize and raise sufficient funds to employ independent engineers to make such investigation. These outside engineers, even if employed, have not the access to the company's books and records which the Commission's engineers have under the express terms of the law. Even they can not be placed in position to make as full and complete investigation as can be made by employees of the Commission.

The Commission also understands the inability of the average municipality to maintain, because of the large cost, an organization sufficiently equipped and competent to do the work. It necessarily follows that such investigation as is made must be made by the Commission. This fact has been impressed upon the Commission every time a rate hearing has been held. Without in the slightest degree attempting in any way to reflect upon the ability or the purposes of representatives of municipalities and consumers who have appeared before the Commission, it can be stated as a matter of fact that not only the major part but practically the entire evidence on behalf of the ratepayers has been introduced by the Commission through its own experts. That this is true is not strange, and it does not in any way reflect upon either the attorneys or the consumers, who have little or no opportunity of obtaining the essential facts.

#### COOPERATION WITH MUNICIPALITIES.

In many communities in the State of California there are the closest and most harmonious relations existing between the Commission and representatives of the cities. It is of the utmost importance to the people of the State of California and to the patrons of utilities that these friendly relations continue to exist. The Commission can do much to help municipalities, and in turn municipalities can be of great assistance to the Commission.

Looking at the problem purely from the standpoint of the Commission, it is obvious that with almost 800 major utilities serving more than three million persons now under the jurisdiction of the Commission, not including auto bus and freight truck utilities, it is impossible for the Commission to secure a sufficient appropriation or build up a staff

of inspectors capable of properly policing all utilities, particularly in regard to the quality of service rendered. In this most important branch of the work it is highly desirable that the Commission have the aid and support of the municipalities so that the two agencies, working together for the common good, can secure the very best possible service.

Looking at the problem from the standpoint of the municipalities, it is also equally plain that the municipality can not have the same comprehensive view of utility standards of service that comes to the Commission by reason of the peculiar character of its work and the accurate and definite information concerning the utility that the Commission has gathered. Largely due to the fact that the Commission possesses the rate-making power and has supervision over the stock and bond issues of the corporations and all of their other activities, there is a disposition on the part of the utilities to obey the orders of the Commission with more alacrity than they show in obeying the orders of municipalities.

The Commission can be as helpful to the municipalities as the municipalities can be helpful to the Commission. The sound and sensible thing to be done, therefore, is for the Commission and the municipalities to work together in the closest harmony and good will, to the end that the public secure the service to which it is entitled, at fair and reasonable rates.

It is not in the interest of the ratepayers that a municipality and the Commission should indulge in long and tiresome controversy over whose business it should be to perform a certain definite service. The thing the people are interested in is in securing that service. It is the policy of the Commission, in so far as possible, to attempt, by cooperation, to get the results to which it is felt the people are entitled. In this sort of accomplishment there is sufficient glory for all.

One of the things that have proved embarrassing, alike to many city attorneys and to the Commission, has been that when a company files with the Commission an application for an increase of rates, and before any fact in regard to the necessity or lack of necessity for such increase has been ascertained, city councils occasionally have issued instructions to the city attorney to appear before the Railroad Commission and oppose such proposed increase, and have denounced the proposal as "outrageous" without having any information at their command to determine whether or not it was in fact outrageous or justifiable. Acting under such instructions, city attorneys frequently have appeared at hearings, have examined exhibits and witnesses for the company, have been furnished all assistance which could be secured by the Commission through its independent investigations and reports, and after having followed their instructions to the best of their ability have become convinced that economic conditions and all the facts concerning the business make necessary some increase, they then have been placed in the equivocal position of having lost their case. This is unfair to the attorneys. The proper instructions to them would have been to resist with all their might the fixing of an unjust or unreasonable rate. They should be placed in exactly the same position that the Commission occupies in attempting to fix fair rates. It is to the interest of the people that the rate be fair and equitable. It is against the public interest that a rate be unjust or unreasonable, either to the consumers



or to the utility. The city attorneys should be in a position where they can be helpful to the Commission in determining just and reasonable rates, rather than in a position of defending rates, which, in the light of existing facts, may be unjust and unreasonable.

#### ORGANIZATION OF THE COMMISSION.

It has been stated that the Railroad Commission is organized and equipped to secure all necessary data concerning the making of rates and the quality of service supplied by the utilities of the state. It is doubtful, however, if the public understands exactly how the Commission is organized.

There are five Commissioners, appointed by the Governor, who must sit in review upon all the actions taken by the Commission, and all orders and decisions must be signed by a majority of the members.

There are five examiners, three of whom are heads of departments, who, in addition to the Commissioners, hold formal hearings and report their findings to the Commission.

The main offices of the Commission are in San Francisco, and there is a branch office in Los Angeles.

The work of the Commission is divided into eight departments:

The Secretary's Department has charge of correspondence, purchasing, accounting, general office work and attesting documents. Besides the secretary and assistant secretary there are twenty employees in this department.

There is a Legal Department, consisting of an attorney, an assistant attorney, and a stenographer.

The Recorder has charge of publicity, library, statistics and annual report. This department consists of one man, one stenographer and one clerk.

There is a Reporting Department, which makes a record of the proceedings in all formal hearings. It consists of one official reporter, four assistant reporters, two transcribers and one clerk.

There is a Department of Finance and Accounts, which has charge of all accounting records; and in addition gives technical advice to the Commission in all matters relating to the issuance of stocks, bonds and securities. It consists of one financial expert, one chief accountant, four accountants, four clerks and two stenographers.

There is a Rate Department, which has charge of the rates, both passenger and freight, on steam and electric railroads, express lines, on automobile lines, and the rates of wharves, and cold storage plants and warehouses. It consists of one rate expert, three assistant rate experts, one clerk and two stenographers.

There is a Service Department, having charge of the regulation of freight and passenger service on steam and electric railroads and charged with the investigation of accidents. This department consists of one service inspector, two assistant inspectors, and one stenographer.

In addition, there is an Engineering Department under a chief engineer and assistant chief engineer. The Engineering Department is divided into five sections:

*The first section* has to do with transportation, steam and electric, street railroads, vessels and pipe lines, service and valuation. It is in charge of a transportation engineer and has ten assistant engineers.

*The second section* has charge of water supply, irrigation, service, rates and valuation. It consists of one hydraulic engineer and eight assistant engineers.

*The third section* deals with gas, electricity and steam heat and is in charge of the assistant chief engineer, who also is the gas and electric engineer for the Commission, and employs thirteen assistant engineers.

*The fourth section* consists of the Division of Telephone and Telegraph, and consists of one engineer and four assistant engineers.

*The fifth section* has charge of general and special work, stenographic and drafting, and consists of one chief clerk, five clerks, ten stenographers, one office boy and one draftsman.

This is the organization which the State of California has created for the purpose of obtaining, collecting, assembling and analyzing all essential information concerning the utilities operating in the state.

#### POWERS AND DUTIES OF COMMISSION.

Concerning the scope of the work in which this organization is employed, reference is made to other chapters in this report dealing with the activities of the various departments.

Of the more than 9199 formal decisions issued by the Commission since its organization, only 88 cases have been appealed to the courts. Of these six still are pending, and only in fourteen instances has the Commission been overruled. This record is pointed to as conclusive proof that the acts of the Commission have been in accordance with established law and with well defined principles of equity, justice and fairness.

The Commission is of the opinion that there is not a sufficient understanding on the part of the public generally that the Commission in exercising the rate-making power must act within clearly express laws contained in our statutes, and also within constitutional limitations which have been clearly defined by the state and federal courts. Upon the federal and state constitutions as interpreted by the courts and upon the express provision of the Public Utilities Act is founded the entire structure of regulation. The so-called "policies" of the Commission merely are rules laid down by it in conformity with the requirements of the law.

In granting to the Railroad Commission the power to fix rates for public utilities, the exercise of that power is limited to the granting of reasonable rates. A rate which is unreasonable and unjust can not be made to stand by this Commission or by any other agency or instrumentality which might or could be created by the state. If, at any time, the people of the state, in the exercise of their police power and acting

through any agency created by them, should fix unjust or unfair rates resulting in confiscation of property, such rates could be overturned by the utility upon proper showing in the courts.

The theory that is back of the law providing for the fixing of rates by an agency of the state is that the people at all times and under changing conditions are entitled to enjoy the essential service provided by public utilities at the actual and reasonable cost of rendering such service, which, of course, includes a reasonable return upon the value of the property devoted to the furnishing of such service. The Commission believes this principle is fair and equitable alike to the consumer and the utility. There are, of course, instances in which a utility is overbuilt, or unwisely built, or located where there is no chance of obtaining at a reasonable rate a fair return upon the expenditure. In such cases there is, and there can be, no hope on the part of the utility to secure an adequate return upon an unwise investment; but, where prudence has been observed in the building of the plant where expenditures have been wisely and honestly made, the rule is equitable and just.

Under this theory of cost, the utility is deprived of that chance which exists in private and unregulated business to earn a high return during periods of prosperity and has no opportunity to recoup itself, such as exists in private business, for losses sustained during periods of depression. The theory is, as nearly as is possible, to keep the utility upon an even keel at all times so far as its earnings are concerned. This almost entirely removes the speculative value which inheres in other privately owned enterprises. It provides for a smaller return, but gives a greater assurance of continuance of such return.

#### ELEMENTS OF COST OF SERVICE.

It is not the legal right or is it the policy of this Commission to *guarantee* any definite rate of earning to a utility. It is the legal duty and the policy of the Commission to allow a reasonable return, taking all conditions under consideration. It clearly is in the interest of the people to keep the utility in a position so that it may continue to function and to give satisfactory service which is so vitally necessary for the public welfare. Unless the company can show some return upon the money actually employed in providing the service required by the public it can not permanently maintain adequate or satisfactory service. When the Commission refers to the necessity of keeping a utility sound financially it has in mind only the necessity of the people who are dependent upon the service furnished and who demand that the quality of the service be maintained for their benefit and in their interest.

The cost of service consists of four items: The first is the operating expense; the second, depreciation; the third, taxes; the fourth, a fair return (usually computed in the neighborhood of 8 per cent) upon the value of the property actually used in supplying such service. The sum of these four items should equal the total amount of gross revenue received by the company.

Operating expenses are carefully scrutinized and analyzed. If there is unreasonable expenditure, such unreasonable amounts are deducted from the figures which are allowed as reasonable for operating expenses, and are not placed upon the consumers in rates.

The allowance for depreciation is to take care of units of property which wear out and can not be replaced through ordinary maintenance. The allowance is based upon estimated lives of the various classes of property and provides a fund which will take care of the replacement when the property has been wasted away.

In accordance with decisions of all the courts, taxes are allowed as an item of operating costs.

A fair return is a percentage on an amount arrived at by the Commission after an examination and consideration of all elements of value.

#### VALUATIONS AND HIGH PRICES.

There seems to be a somewhat popular belief that valuations made in recent years for the purpose of establishing a rate base upon which is to be computed a fair return have reflected the prevailing high prices. This is not the fact, except in so far as these high prices are reflected in items purchased during the period such prices prevailed.

All persons, of course, are aware of the tremendous increase in prices of labor and all commodities in the period beginning with the war and lasting for some time after. These facts are so well known that they need no elaboration here. Material and labor entering into the construction and operation of public utilities advanced fully as much as have other commodities. These advanced prices have reflected themselves in operating costs, but save in so far as additional units have been made to existing plants, have not reflected themselves in the rate base upon which utilities have been permitted to earn.

While interest rates have also advanced in the last few years, the Commission has not permitted this fact unduly to increase the rate of return which the companies have been permitted to earn.

One of the most widely prevalent misconceptions that exist is that the utility is permitted a certain percentage of return after having provided for the payment of interest upon the bonded debts. This is not the fact. All interest obligations which a utility must meet must come out of the fair return (usually computed at about 8 per cent) and based upon the value of the property actually devoted to the public service. After these debt obligations have been taken care of, whatever then is left may be used by the company for paying dividends upon its stock.

The Commission does not fix rates upon capitalization. Such bearing as the outstanding securities of a company may have on the ratepayer is to be found in this: If the indebtedness of the company is very large, or if it exceeds the value of the property as fixed for ratemaking purposes, then there can be no earnings. In some instances the earnings may be insufficient to pay operating expenses and in addition the charges on bonded and other indebtedness. In such instances the company faces either reorganization or bankruptcy. A bankrupt company can not render satisfactory service to a community. It can not secure funds for extensions to take care of new business. It can not maintain its property in condition to give good service. The sooner such company is reorganized and its capitalization brought within reasonable limits, the better it is both for the company and the community to be served.

**UTILITIES NOT PERMITTED TO PROFITEER.**

The soundness of the principles adopted by the Railroad Commission in fixing rates is made plain by the fact that while during the war period and thereafter the prices of commodities advanced from 72 to 300 per cent, at the same time the average advance in utility rates in California did not exceed 40 per cent. The utilities were not permitted to earn a larger percentage upon the value of their property than in the pre-war period. The Commission did not allow them to earn unusual or unreasonable profits, even despite the fact that money invested during that period in almost every other form of security or enterprise earned higher returns than it had theretofore. Whatever may have been the condition of unregulated business, the California Railroad Commission saw to it that the utilities of this state did not profiteer or earn any unreasonable rates of return.

The rule not to permit competition in territory the Commission believes to be adequately served is based on the principle that a utility adequately and sufficiently serving a certain territory should be left undisturbed to serve that field without being subjected to competitive conditions which inevitably must result in increased cost of service. Where the territory has not been adequately served, other utilities have been permitted to share the field. If the people are to be afforded the very best service possible it is equally necessary to protect the utility that furnishes adequate service and to admit into a territory not adequately served a new or competing utility that gives sufficient assurance that adequate service will be provided. The whole question involved in granting certificates of public convenience and necessity to utilities to enter fields already occupied must in the last analysis depend upon the character of service furnished by the utility already in the field.

## CHAPTER II.

### THE YEAR'S WORK—STATISTICAL REPORT.

The year July 1, 1920, to June 30, 1921, marked the high point in total matters coming before the Commission of the docket and process division of the Secretary's department. The grand total of matters before the Commission includes both formal and informal matters. Formal proceedings are instituted through regular procedure, either by applicant or complainant and after hearings are passed upon in written decisions by the Commission.

During the year ending June 30, 1921, the Commission held 968 public hearings, twenty-seven more than in the preceding year. Of the total number of public hearings 327 were held in the Commission's court-rooms in San Francisco, 246 in the Los Angeles office of the Commission and 395 in other parts of the state. The hearings were held at points most convenient to the parties and the interested public. They were advertised in advance in the local press and every effort made to give the public ample notice. One or more Commissioners or an Examiner presided at these hearings and representatives of the Commission's technical staff were present. At several of the more important hearings the Commission sat *en banc*.

In addition to these hearings, often occupying several days, the Commission met in 281 sessions in the San Francisco office.

Informal matters, as the name implies, are brought to the attention of the Commission orally, or by letter or postcard and are adjusted without public hearing. Where ready settlement in this way is not possible, or where a number of informal complaints indicate a service or other condition at fault, the Commission institutes on its own motion a formal inquiry. Informal complaints, relating largely to service, inability to obtain extensions and disputes over bills, nearly doubled the previous year's number. The total for the year 1920-1921 was 4888, as against 2663 for the corresponding period of 1919-1920. Full information of the informal complaint work of the Commission will be found in Chapter IX of this report.

#### INFORMAL PROCEEDINGS.

During the year under review the Commission rendered 1376 decisions, or 27 more than in the previous year. The latter year, owing to unusual post-war conditions, had shown a great increase over all previous periods. It is notable that in a more normal period the number of decisions should exceed, even slightly, the total of a year marked by exceptional conditions. Including the work of this year, the Commission has, since January 1, 1911, handed down 9199 decisions.

Table No. 1 shows the number of formal complaints filed with the Commission each year since January 1, 1911, the date of the reorganization of the Commission:

TABLE No. 1.

Formal Complaints Filed with the Railroad Commission During the Fiscal Years Ending  
June 30, 1912 to June 30, 1921.

January 1, 1911 to June 30, 1912, inclusive.....	168
July 1, 1912 to June 30, 1913, inclusive.....	138
July 1, 1913 to June 30, 1914, inclusive.....	209
July 1, 1914 to June 30, 1915, inclusive.....	194
July 1, 1915 to June 30, 1916, inclusive.....	145
July 1, 1916 to June 30, 1917, inclusive.....	136
July 1, 1917 to June 30, 1918, inclusive.....	150
July 1, 1918 to June 30, 1919, inclusive.....	80
July 1, 1919 to June 30, 1920, inclusive.....	131
July 1, 1920 to June 30, 1921, inclusive.....	170

Table No. 2, following, gives a segregation of formal complaints as to subject matter and utility.

TABLE No. 2.

Formal Complaints.

	Steam railroads.....	Electric railroads.....	Water carriers.....	Electric companies.....	Gas companies.....	Telephone and telegraph companies.....	Water companies.....	Auto stage companies.....	Warehouse companies.....	Apartment houses.....	Totals.....
Rates and fares.....	20	3	1	4	2	1	8	2	1	.....	42
Service and facilities.....	9	7	.....	.....	4	8	35	4	.....	.....	67
Illegal operation, abandonment and transfer.....	1	.....	.....	.....	.....	1	1	50	.....	.....	53
Grade crossing protection.....	7	.....	.....	.....	.....	.....	.....	.....	.....	.....	7
Inductive interference.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	1
Through route joint rates.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals.....	37	11	1	4	6	10	44	56	1	.....	170

### FORMAL APPLICATIONS.

Formal applications filed totaled 1099. This shows a decrease of 60 from the previous year's figures. Table No. 3 gives the number of formal applications filed each year since the reorganization of the Commission:

TABLE No. 3.

Formal Applications Filed with the Railroad Commission During the Fiscal Years Ending  
June 30, 1912 to June 30, 1921.

March 23, 1912 to June 30, 1912, inclusive.....	126
July 1, 1912 to June 30, 1913, inclusive.....	501
July 1, 1913 to June 30, 1914, inclusive.....	583
July 1, 1914 to June 30, 1915, inclusive.....	544
July 1, 1915 to June 30, 1916, inclusive.....	632
July 1, 1916 to June 30, 1917, inclusive.....	632
July 1, 1917 to June 30, 1918, inclusive.....	893
July 1, 1918 to June 30, 1919, inclusive.....	803
July 1, 1919 to June 30, 1920, inclusive.....	1150
July 1, 1920 to June 30, 1921, inclusive.....	1099

Table No. 4, below, classifies the year's applications, according to subject and utility:

TABLE No. 4.  
Formal Applications.

	Steam railroads.....	Electric railroads.....	Water carriers.....	Electric companies.....	Gas companies.....	Telephone and telegraph companies.....	Water companies.....	Warehouse companies.....	Wharf companies.....	Auto stage companies.....	Totals.....
Grade crossings.....	123	6									129
Securities issues.....	4	7	2	29	20	14	26	14		13	129
Leases and transfers.....	1	2		7	8	2	34	1		147	202
To increase rates.....	16	11	7	19	20	16	66	22	1	44	212
Certificates.....				4	10	9	8			346	377
Abandonment and reduction of service.....	12	3		1	3	7	6			8	40
Establish rules.....				1			2				3
Valuations eminent domain.....		1					1				2
Reorganization.....											
Wharf franchises.....									5		5
Approval of agreements.....											
Totals.....	166	30	9	61	61	48	133	37	6	558	1099

#### DECISIONS.

In the year ending June 30, 1921, the Commission rendered 1376 decisions, 27 more than in the previous year.

Table No. 5, following, shows the total number of decisions rendered each year by the Commission since 1911:

TABLE NO. 5.  
Summary of Decisions in Formal Proceedings, January 1, 1911 to June 30, 1921.

January 1, 1911 to June 30, 1912, inclusive.....	97
July 1, 1912 to June 30, 1913, inclusive.....	644
July 1, 1913 to June 30, 1914, inclusive.....	876
July 1, 1914 to June 30, 1915, inclusive.....	915
July 1, 1915 to June 30, 1916, inclusive.....	930
July 1, 1916 to June 30, 1917, inclusive.....	952
July 1, 1917 to June 30, 1918, inclusive.....	1002
July 1, 1918 to June 30, 1919, inclusive.....	943
July 1, 1919 to June 30, 1920, inclusive.....	1249
July 1, 1920 to June 30, 1921, inclusive.....	1376
Total.....	9199

#### REHEARINGS.

Table No. 6 shows the record on rehearings for the same period:

TABLE NO. 6.  
Rehearings.

Petitions for rehearing filed.....	21
Petitions for rehearing granted.....	6
Petitions for rehearing denied.....	8
Petitions for rehearing modified.....	3

#### ANNUAL REPORTS FILED.

Tables prepared by the Department of Finance and Accounts show that during the twelve month period ending December 31, 1920, annual reports were received from 1280 public utilities, as against 798 for the



corresponding period of a year ago. These tables also show 543 filing their first annual reports this year, 61 ceasing to file reports and 19 filing annual reports concerning hospital service.

The tables follow:

TABLE NO. 7.

Public Utilities Filing Annual Reports with the Railroad Commission of the State of California—December 31, 1920.

Steam railroads—operative.....	49
Steam railroads—lessor.....	9
Steam railroads—under construction.....	3
Electric railways—operative.....	32
Electric railways—lessor.....	1
Express companies.....	2
Electric companies.....	62
Gas companies.....	22
Gas and electric companies.....	10
Telephone companies.....	105
Telegraph companies.....	4
Telephone and telegraph companies.....	7
Water companies.....	289
Warehouse, wharfingers and water carriers.....	202
Auto stages and trucks.....	483
Total.....	1,280

TABLE NO. 8.

Public Utilities Filing First Annual Reports in 1920.

Telephone and telegraph companies.....	3
Electric railways.....	2
Gas and electric companies.....	4
Water companies.....	13
Warehouse, wharfingers and water carriers.....	38
Auto stages and trucks.....	483
Total.....	543

TABLE NO. 9.

Public Utilities Ceasing to File Annual Reports in 1920.

Telephone and telegraph companies.....	3
Electric railways.....	3
Steam railroads.....	1
Gas and electric companies.....	14
Water companies.....	23
Warehouse, wharfingers and water carriers.....	17
Total.....	61

TABLE NO. 10.

Public Utilities Filing Annual Reports Concerning Hospital Service—December 31, 1920.

Steam railroads.....	11
Electric railways.....	5
Gas and electric companies.....	2
Water companies.....	1
Total.....	19

### CHAPTER III.

#### INFORMAL COMPLAINTS—DISPUTED BILLS.

Close personal relations with consumers are maintained by the Commission through the informal complaint service. Each division of the Commission's organization gives attention to matters coming within its respective field. By this means minor points of difference which arise between the various utilities and individual consumers receive prompt consideration and speedy adjustment. The time and cost involved in formal proceedings are thus saved, and matters that might grow into serious causes of friction between the utilities and their consumers are amicably adjudicated.

This year shows a marked increase in the number of informal complaints due in large part to the growing demand in southern California for service extensions—particularly telephone and gas. Also with increasing knowledge of the service maintained by the Commission, the public is more and more availing itself of it. This, rather than any slackening in efficiency on the part of the utilities, is believed to be the true explanation of the growing number of consumer appeals to the Commission.

#### NO TECHNICALITIES IN PROCEDURE.

The design of the Commission is to make this department as accessible to the public as possible and free of any form of technical procedure. Informal complaint may be made by telephone, letter, postal card or personal call. The procedure is defined as follows:

Whenever an informal or correspondence complaint is filed, the matter is at once referred to the appropriate department, which takes up the matter with the utility affected, either by letter or in person, to see whether an adjustment can not be made voluntarily, without the necessity of informal proceedings. If necessary a representative of the Railroad Commission travels to the locality affected to secure first-hand information and an adjustment, if possible. While the Railroad Commission can not, without the formal hearing at which the public utility has its day in court, compel a public utility to take action on any complaint, the Railroad Commission has been successful in a large majority of informal complaints in securing an adjustment without the necessity of formal proceedings. In most cases, the Railroad Commission finds that the public utilities are ready and willing to cooperate in the adjustment of informal complaints.

Established January 1, 1912, as a departmental function, the record shows in general an increasing number of informal complaints, with this

year leading the list with 4888 and the grand total aggregating 24,345. The record according to years follows:

January 1, 1912 to June 30, 1912, inclusive.....	245
July 1, 1912 to June 30, 1913, inclusive.....	1,381
July 1, 1913 to June 30, 1914, inclusive.....	2,288
July 1, 1914 to June 30, 1915, inclusive.....	2,382
July 1, 1915 to June 30, 1916, inclusive.....	3,039
July 1, 1916 to June 30, 1917, inclusive.....	2,644
July 1, 1917 to June 30, 1918, inclusive.....	2,423
July 1, 1918 to June 30, 1919, inclusive.....	2,342
July 1, 1919 to June 30, 1920, inclusive.....	2,663
July 1, 1920 to June 30, 1921, inclusive.....	4,888
Total.....	24,345

### SEGREGATION OF COMPLAINTS.

For the period from July 1, 1920, to June 30, 1921, complaints, segregated according to subject and utility, are shown in the following tabulation:

Informal Complaints Filed with the Railroad Commission—  
Year Ending June 30, 1921.

	Telephone and telegraph companies.....	Electric companies.....	Water companies.....	Steam railroads.....	Gas companies.....	Auto stage and truck lines.....	Electric railroads.....	Water companies.....	Warehouses.....	Express companies.....	Street car companies.....	Cold storage companies.....	Steam heat.....	Wharves.....	Totals.....
Service.....	816	221	338	95	95	82	47	7	10	13	11	2	2	1	1,739
Rates.....	79	145	132	117	31	38	25	18	21	10	2	1	3	1	623
Installation, extensions, cancellations.....	1,054	276	132	1	205	147	2	.....	.....	.....	1	.....	.....	.....	1,671
Bills.....	35	152	77	8	71	3	7	.....	2	.....	.....	.....	.....	.....	420
Refunds.....	13	5	8	71	3	49	20	6	4	2	.....	.....	.....	.....	177
Loss—damage, shortage.....	.....	8	13	1	41	4	2	2	4	3	.....	.....	.....	.....	76
Violation law.....	.....	1	1	2	.....	23	1	.....	.....	.....	.....	.....	.....	.....	28
Competition.....	.....	.....	.....	.....	.....	16	.....	.....	.....	.....	.....	.....	.....	.....	16
Deposits and deposit refunds.....	36	10	4	.....	8	.....	.....	.....	.....	.....	.....	.....	.....	.....	58
Crossings—spurs.....	1	.....	30	.....	.....	.....	12	.....	.....	.....	.....	.....	.....	.....	43
Rights of way, franchises.....	.....	.....	7	.....	.....	2	.....	.....	.....	1	.....	.....	.....	.....	9
Rules and regulations.....	2	5	7	2	1	1	2	2	.....	.....	.....	.....	.....	.....	23
Transformers.....	.....	5	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5
Totals.....	2,036	820	707	338	491	259	112	36	37	29	14	3	5	1	4,888

Of the total 1847 were handled in the Los Angeles office. Of this total 892 had to do with complaints in reference to telephone installations. The work of the different departments of the Commission in connection with informal complaints is described in more detail under department headings in this chapter.

### GAS AND ELECTRIC DIVISION.

In the Gas and Electric Division there were filed 1316 informal complaints, as against 943 for the corresponding period covered in last year's report. This increase is not regarded as reflecting any slackened standard on the part of the utilities, but rather as indicating the confidence placed in the Commission by the consuming public. It is becoming more and more recognized that any consumer may bring his

troubles, no matter how trivial, to the Commission, and that they will receive prompt adjustment. The number of complaints were practically uniformly distributed throughout the year and the increase was due to no one cause.

That these complaints were in the main substantial and not captious is indicated by the fact that of the 1235 disposed of up to the time of this report 803 were settled in favor of the complainants and 432 in favor of the companies. Impartial treatment as between consumer and utility is the rule, and the awards are in nearly every case accepted by both parties as fair and just. It is a source of gratification and bespeaks the efficiency of the system that only 202 cases required outside investigation. The large majority were adjusted through correspondence.

That consumers are concerned chiefly with efficient service and do not object to fair rates, is shown by the great preponderance of complaints under the head of service. If in service is included extensions, nearly all complaints group themselves as to present and future service. Segregation of complaints is shown in the following tabulation:

Gas service conditions.....	220
Gas extensions.....	167
Disputed gas bills.....	94
Electric service conditions.....	357
Electric extensions.....	288
Disputed electric bills.....	178
Steam conditions.....	12
<b>Total.....</b>	<b>1,316</b>

#### COMPLAINTS ON PERCENTAGE BASIS.

An interesting comparison is afforded by a tabulation showing the number of informal complaints filed against the chief utilities of the state. While the greatest number of individual complaints were made against the largest companies, it is instructive to observe that the percentage is smallest. The record follows:

Utility	Number of complaints received	Number of consumers	Complaints per thousand consumers
Pacific Gas and Electric Company.....	485	552,674	.81
Los Angeles Gas and Electric Corporation.....	98	216,550	.45
Southern California Edison Company.....	186	125,998	1.48
Southern Counties Gas Company.....	66	73,322	.90
Southern California Gas Company.....	31	56,500	.55
San Diego Consolidated Gas and Electric Company.....	41	54,951	.75
San Joaquin Light and Power Corporation.....	77	43,103	1.79
Western States Gas and Electric Company.....	25	39,350	.64
Great Western Power Company.....	39	31,179	1.26
Coast Counties Gas and Electric Company.....	18	13,307	1.36

Segregating gas and electric companies, the record stands:

**ELECTRIC COMPANIES.**

Name of Company	Number of complaints received	Number of consumers	Complaints per thousand consumers
Pacific Gas and Electric Company.....	286	266,132	1.07
Southern California Edison Company.....	186	128,998	1.48
Los Angeles Gas and Electric Corporation.....	15	47,386	.32
San Joaquin Light and Power Corporation.....	65	36,073	1.80
San Diego Consolidated Gas and Electric Company.....	25	27,768	.89
Great Western Power Company.....	39	31,179	1.26
California Telephone and Light Company.....	30	4,607	6.00
Western States Gas and Electric Company.....	20	27,746	.71
California-Oregon Power Company.....	20	8,825	2.22
Coast Counties Gas and Electric Company.....	14	9,115	1.56
Coast Valleys Gas and Electric Company.....	15	5,270	3.00
Vallejo Electric Light and Power Company.....	17	5,397	3.40

**GAS COMPANIES.**

Name of Company	Number of complaints received	Number of consumers	Complaints per thousand consumers
Pacific Gas and Electric Company.....	179	286,542	.63
Los Angeles Gas and Electric Corporation.....	83	169,164	.49
San Joaquin Light and Power Corporation.....	42	7,030	1.72
Southern Counties Gas and Electric Company.....	66	73,322	.91
San Diego Consolidated Gas and Electric Company.....	16	27,188	.59
Southern California Gas Company.....	31	56,500	.55
Western States Gas and Electric Company.....	5	11,604	.45
Coast Counties Gas and Electric Company.....	4	4,192	1.00
Coast Valleys Gas and Electric Company.....	3	2,717	1.00
Modesto Gas Company.....	12	1,900	6.33

**HYDRAULIC DIVISION.**

One of the most important activities of the Hydraulic Division is the adjustment of informal complaints embracing minor difficulties growing out of the operation of public utility properties throughout the state.

A careful investigation and comprehensive study of all the facts and data submitted both by the complainant in making claim of an injustice and that of the company in substantiating its actions becomes necessary in order to equitably adjust such matters.

Informal complaints called to the attention of the Hydraulic Division are handled by engineers who are fully conversant with the general organization and operation of public utilities and it is usually possible for them to judge by means of correspondence what would be a fair adjustment to both consumer and the utility. However, in numerous instances it is necessary for this division to send its engineers into the field for the purpose of making a personal investigation into disputed matters. Practically all of these complaints are capable of adjustment in this way, thereby saving the consumer, the utility and the state the expense involved in an extensive formal hearing and investigation.

A total of 803 such informal complaints were called to the attention of the Hydraulic Division during the past fiscal year.

Another valuable phase of informal adjustment comes under the heading of disputed bills. The deposit with the Commission by the consumer of the amount of the disputed bill precludes the utility from discontinuing service and enables the Commission to properly investigate the matter and distribute the amount according to its findings. A total of \$3,477.86 was deposited with the Commission during the year, involving the question of disputed bills.

#### TELEPHONE AND TELEGRAPH DIVISION.

The Telephone Division has handled a total of 1026 informal complaints, 892 of which were with reference to service, delayed installations or extensions of service. Of these, 730 cases have been classified as service complaints. In reality, most of these had to do with the inability to obtain installation of service.

Not only during the past year but also during the year previous, the telephone companies, and particularly the Pacific Telephone and Telegraph Company, have been unable to keep up with the demand for new installations. In the beginning the difficulty appeared to be chiefly the inability of the company to obtain materials from the manufacturers. Complaints on account of inability to obtain the installation of service have been received from practically all of the large cities of the state. In many instances the Commission has been able to secure relief for the complainants, particularly in such cases where sickness or other causes made the establishing of service urgent.

Complaints as to the quality of service rendered have been handled and the causes of the complaints have been removed by the utilities involved.

#### WAREHOUSE DIVISION.

Thirty-six informal complaints affecting warehouses and cold storage utilities received prompt adjustment during the year. Of these, 10 referred to service, 20 to rates and three to loss or damage. This record compared very favorably to the preceding period, when approximately double the number were received.

#### RATE DEPARTMENT.

The record shows that the Rate Department handled a total of 185 informal complaints concerning transportation rates, including steam and electric roads and water carriers. Express rates also were included. In addition to adjustment complaints without formal procedure, this department also disposed of many applications informally.

Innumerable adjustments of controversies between shippers and carriers concerning rate matters are made by informal conference and correspondence, thus aiding in promoting greater harmony between the utility and the public.

During the period covered by this report, 1527 informal requests for permission to make changes in rates, fares, tolls, rentals, charges, classifications or in rules, regulations, contracts, practices or service were received, investigated and disposed of by the Rate Department. Of these informal requests approximately 1000 resulted in reductions in rates.

## DISPUTED BILLS.

Another service of the Commission, inaugurated in May, 1916, relates to adjustment of disputed bills between the utility and the consumer. In accordance with a ruling in Case 683, decided November, 1915, a consumer questioning a bill rendered by a utility may deposit with the Commission the amount of the claim and in that way prevent discontinuance of service pending adjustment. After a thorough investigation, the proper charge is determined and the deposit distributed accordingly.

## DEPOSITS ON DISPUTED BILLS.

Up to the close of this report, June 30, 1921, the total deposits were 1336. For the current year deposits totaled 330, as compared with 253 the preceding year.

The following statement shows the number of deposits received for disputed bills since the inception of the system:

May 23, 1916, to June 30, 1916, inclusive.....	76
July 1, 1916, to June 30, 1917, inclusive.....	173
July 1, 1917, to June 30, 1918, inclusive.....	157
July 1, 1918, to June 30, 1919, inclusive.....	347
July 1, 1919, to June 30, 1920, inclusive.....	253
July 1, 1920, to June 30, 1921, inclusive.....	330
<b>Total.....</b>	<b>1,336</b>

Deposits received for the period July 1, 1920, to June 30, 1921, inclusive, the tabulation showing the class of utilities, the number of deposits and the amounts:

Class of utility	Number of deposits	Amount
Electric.....	109	\$34,412 67
Water.....	96	3,477 86
Gas.....	94	1,383 67
Steam heat.....	3	1,191 62
Gas and electric.....	23	628 17
Telephone.....	5	21 75
<b>Totals.....</b>	<b>330</b>	<b>\$31,115 74</b>

## CHAPTER IV.

## STOCK AND SECURITY ISSUES.

## YEAR'S AUTHORIZATIONS.

During the twelve months period ending June 30, 1921, the Railroad Commission authorized the issue of \$168,497,596.91 of stock, bonds and notes, as compared with \$91,038,485.12 during the twelve months ending June 30, 1920. During the past year the Commission denied applications involving the sum of \$1,082,150, while applications amounting to \$22,904,560 were finally dismissed from the security application calendar. The Commission's action during the past two years may be summarized as follows:

	Year ending June 30, 1920	Year ending June 30, 1921
Applications granted.....	\$91,038,485 12	\$168,497,596 91
Applications denied.....	447,046 52	1,082,150 00
Applications dismissed.....	1,706,275 00	22,904,560 00
Totals.....	\$93,191,806 64	\$192,484,306 91

From July 1, 1920, to June 30, 1921, the Commission received applications from public utilities for permission to issue \$125,802,056.91 of stock, bonds, notes or certificates of indebtedness. On June 30, 1921, there were pending applications involving the issue of \$1,806,309.79 of securities. The amount of securities pending is shown by the following tabulations:

Applications pending June 30, 1920.....	\$68,488,599 79
Applications filed during year.....	125,802,056 91
Total.....	\$194,290,656 70
Applications acted upon during year.....	\$192,484,306 91
Applications pending June 30, 1921.....	\$1,806,309 79

## PERIOD OF SUPERVISION.

From March 23, 1912, the effective date of the Public Utilities Act, to June 30, 1921, the Railroad Commission passed upon applications for permission to issue \$1,324,748,284.22 of stocks, bonds, notes or other evidences of indebtedness. The following tabulation shows the action taken by the Commission on the various applications:

Applications granted.....	\$1,170,018,613 18
Applications denied.....	80,886,817 04
Applications dismissed.....	73,842,854 00
Total.....	\$1,324,748,284 22



The amount of stocks, bonds, notes and other evidences of indebtedness authorized to be issued by the orders of the Railroad Commission, according to classes of utilities, is distributed as follows:

Steam railroads.....	\$328,984,414 89
Electric railways.....	132,889,382 00
Gas and electric companies.....	504,248,071 02
Water companies.....	102,234,419 45
Telephone and telegraph companies.....	27,287,470 82
Warehouse companies.....	5,234,615 00
Car companies.....	160,000 00
Oil pipe line companies.....	59,753,433 00
Steamship companies.....	7,360,937 00
Motor transportation companies.....	1,865,870 00
<b>Total.....</b>	<b>\$1,170,018,613 18</b>

#### AUTHORIZATIONS DURING THE PAST TWO YEARS.

During the two years ending June 30, 1921, the various classes of public utilities were authorized by the Railroad Commission to issue stock and securities as follows:

	Year ending June 30, 1920	Year ending June 30, 1921
Steam railroad companies.....	\$5,316,265 80	\$4,318,400 00
Electric railway companies.....	1,655,204 40	46,438,000 00
Gas and electric companies.....	67,349,764 05	105,602,575 92
Water companies.....	11,168,850 67	2,225,025 55
Telephone and telegraph companies.....	2,611,865 20	2,702,110 44
Warehouse companies.....	827,600 00	938,450 00
Steamship companies.....	1,437,600 00	5,316,500 00
Motor companies.....	671,335 00	968,535 00
<b>Totals.....</b>	<b>\$91,038,485 12</b>	<b>\$168,497,596 91</b>

#### PURPOSES OF ISSUES.

The securities were authorized to be issued for the following purposes:

	Year ending June 30, 1920	Year ending June 30, 1921
Additions and betterments.....	\$59,413,772 56	\$94,124,945 91
Refunding.....	4,296,875 56	1,961,400 00
Collateral.....	23,062,000 00	18,646,500 00
Reorganization.....	2,854,062 00	49,584,751 00
Miscellaneous.....	2,391,775 00	4,180,000 00
<b>Totals.....</b>	<b>\$91,038,485 12</b>	<b>\$168,497,596 91</b>

Reducing these latter amounts to percentages, one obtains the following:

	Year ending June 30, 1920	Year ending June 30, 1921
Additions and betterments.....	\$65 26	\$55 86
Refunding.....	4 71	1 16
Collateral.....	24 25	11 10
Reorganization.....	3 13	29 40
Miscellaneous.....	2 66	2 48
<b>Totals.....</b>	<b>\$100 00</b>	<b>\$100 00</b>

## SEGREGATION OF ISSUES.

Table No. 1, following, shows the total amount of stocks, bonds, notes and certificates of indebtedness applied for, authorized, denied and dismissed during the year ending June 30, 1921, and the amount pending on June 30, 1921, segregated as to classes of utilities.

Table No. 2, following, shows the amount of stocks, bonds, notes and certificates of indebtedness applied for, authorized, denied and dismissed during the year ending June 30, 1921, and the amount pending on June 30, 1921, segregated as to purpose and class of utility.

Table No. 3 shows the amount of stocks, bonds, notes and certificates of indebtedness of "steam railroad companies" applied for, authorized, denied and dismissed during the year ending June 30, 1921, and the amount pending on June 30, 1921.

Table No. 4 shows the amount of stocks, bonds, notes and certificates of indebtedness of "electric railway companies" applied for, authorized, denied and dismissed during the year ending June 30, 1921, and the amount pending on June 30, 1921.

Table No. 5 shows the amount of stocks, bonds, notes and certificates of indebtedness of "gas and electric companies" applied for, authorized, denied and dismissed during the year ending June 30, 1921, and the amount pending on June 30, 1921.

Table No. 6 shows the amount of stocks, bonds, notes and certificates of indebtedness of "water companies" applied for, authorized, denied and dismissed during the year ending June 30, 1921, and the amount pending on June 30, 1921.

Table No. 7 shows the amount of stocks, bonds, notes and certificates of indebtedness of "telephone and telegraph companies" applied for, authorized, denied and dismissed during the year ending June 30, 1921, and the amount pending on June 30, 1921.

Table No. 8 shows the amount of stocks, bonds, notes and certificates of indebtedness of "pipe line companies" applied for, authorized, denied and dismissed during the year ending June 30, 1921, and the amount pending on June 30, 1921.

Table No. 9 shows the amount of stocks, bonds, notes and certificates of indebtedness of "steamship companies" applied for, authorized, denied and dismissed during the year ending June 30, 1921, and the amount pending on June 30, 1921.

Table No. 10 shows the amount of stocks, bonds, notes and certificates of indebtedness of "warehouse companies" applied for, authorized, denied and dismissed during the year ending June 30, 1921, and the amount pending on June 30, 1921.

Table No. 11 shows the amount of stocks, bonds, notes and certificates of indebtedness of "motor transportation companies" applied for, authorized, denied and dismissed during the year ending June 30, 1921, and the amount pending on June 30, 1921.

TABLE No. 1.

SHOWING AMOUNT OF STOCKS, BONDS, NOTES AND CERTIFICATES APPLIED FOR, AUTHORIZED, DENIED, AND DISMISSED BY THE RAILROAD COMMISSION OF THE STATE OF CALIFORNIA FROM JULY 1, 1920, TO JUNE 30, 1921, AND PENDING BEFORE THE RAILROAD COMMISSION ON JUNE 30, 1921.

Class of utility	Applied	Authorized	Denied	Dismissed	Pending <sup>1</sup>
<i>Stocks</i>					
Steam railroads.....	\$202,900 00	\$123,400 00		\$79,500 00	
Electric railway companies.....		32,150,000 00			
Gas and electric companies.....	31,082,000 00	32,082,300 00		492,500 00	
Water companies.....	1,353,350 55	1,349,350 55	\$19,000 00		
Telephone and telegraph companies.....	965,963 00	959,463 00		6,000 00	\$6,500 00
Warehouse companies.....	948,250 00	936,450 00	15,000 00	100,000 00	
Pipe line companies.....					
Steamship companies.....	4,530,000 00	5,304,500 00	500 00		25,000 00
Motor companies.....	890,495 00	938,535 00	47,650 00	85,060 00	131,750 00
Totals.....	\$39,972,958 55	\$73,843,998 55	\$82,150 00	\$763,060 00	\$163,250 00
<i>Bonds</i>					
Steam railroads.....	\$4,195,000 00	\$4,195,000 00			
Electric railway companies.....	349,000 00	9,074,000 00		\$10,000,000 00	
Gas and electric companies.....	76,048,128 61	71,926,828 61	\$1,000,000 00	8,986,500 00	\$435,000 00
Water companies.....	795,000 00	535,000 00			280,000 00
Telephone and telegraph companies.....	964,700 00	1,197,700 00		5,000 00	101,000 00
Warehouse companies.....					
Pipe line companies.....				3,000,000 00	
Steamship companies.....	12,000 00	12,000 00			
Motor companies.....	40,000 00	30,000 00		10,000 00	
Totals.....	\$82,393,828 61	\$86,970,328 61	\$1,000,000 00	\$22,001,500 00	\$796,000 00
<i>Notes</i>					
Steam railroads.....					
Electric railway companies.....	\$4,000 00	\$5,204,000 00			
Gas and electric companies.....	1,593,647 31	1,593,647 31			
Water companies.....	557,675 00	340,675 00		\$135,000 00	\$82,000 00
Telephone and telegraph companies.....	529,947 44	544,947 44			15,059 79
Warehouse companies.....					
Pipe line companies.....				5,000 00	
Steamship companies.....					
Motor companies.....					
Totals.....	\$2,685,269 75	\$7,683,269 75		\$140,000 00	\$97,059 79
<i>Certificates</i>					
Steam railroads.....	\$750,000 00				\$750,000 00
<i>Total Stocks, Bonds, Notes and Certificates</i>					
Steam railroads.....	\$5,147,900 00	\$4,318,400 00		\$79,500 00	\$750,000 00
Electric railway companies.....	353,000 00	46,428,000 00		10,000,000 00	
Gas and electric companies.....	108,723,775 92	105,602,575 92	\$1,000,000 00	9,479,000 00	435,000 00
Water companies.....	2,706,025 55	2,225,025 55	19,000 00	135,000 00	342,000 00
Telephone and telegraph companies.....	2,450,610 44	2,702,110 44		11,000 00	122,559 79
Warehouse companies.....	948,250 00	936,450 00	15,000 00	100,000 00	
Pipe line companies.....				3,006,000 00	
Steamship companies.....	4,542,000 00	5,316,500 00	500 00		25,000 00
Motor companies.....	930,495 00	968,535 00	47,650 00	95,060 00	131,750 00
Totals.....	\$125,802,066 91	\$168,497,596 91	\$1,082,150 00	\$22,904,560 00	\$1,806,309 79

<sup>1</sup>Total amount pending irrespective of date of application.

TABLE No. 2.

SHOWING AMOUNT AND PURPOSE OF STOCKS, BONDS, NOTES AND CERTIFICATES APPLIED FOR, AUTHORIZED, DENIED AND DISMISSED BY THE RAILROAD COMMISSION OF THE STATE OF CALIFORNIA FROM JULY 1, 1920 TO JUNE 30, 1921, AND PENDING BEFORE THE RAILROAD COMMISSION ON JUNE 30, 1921.

Class of utility and purpose	Applied	Authorized	Denied	Dismissed	Pending <sup>1</sup>
<b>STOCKS.</b>					
<i>Additions and betterments.</i>					
Steam railroad companies	\$159,000 00	\$79,500 00		\$79,500 00	
Gas and electric companies	24,417,000 00	25,417,300 00		492,500 00	
Water companies	1,288,125 55	1,284,125 55	\$19,000 00		
Telephone and telegraph companies	173,137 00	160,637 00		6,000 00	\$6,600 00
Warehouse companies	948,250 00	936,450 00	15,000 00	100,000 00	
Steamship companies	4,530,000 00	5,304,500 00	500 00		25,000 00
Motor companies	685,495 00	833,535 00	47,650 00	85,080 00	31,750 00
Totals	\$32,201,007 55	\$34,022,047 55	\$82,150 00	\$763,080 00	\$63,250 00
<i>Refunding.</i>					
Steam railroad companies	\$43,900 00	\$43,900 00			
Totals	\$43,900 00	\$43,900 00			
<i>Reorganization.</i>					
Electric railway companies		\$32,150,000 00			
Gas and electric companies	\$6,665,000 00	6,665,000 00			
Water companies	65,225 00	65,225 00			
Telephone and telegraph companies	792,826 00	792,826 00			
Motor companies	206,000 00	106,000 00			\$100,000 00
Totals	\$7,728,051 00	\$39,778,051 00			\$100,000 00
Grand totals	\$39,972,958 55	\$73,843,998 55	\$82,150 00	\$763,080 00	\$163,250 00
<b>BONDS.</b>					
<i>Additions and betterments.</i>					
Electric railway companies				\$9,697,000 00	
Gas and electric companies	\$58,261,628 61	\$57,156,128 61	\$1,000,000 00	6,335,500 00	\$70,000 00
Water companies	510,000 00	510,000 00			
Telephone and telegraph companies	125,500 00	175,500 00			57,000 00
Pipe line companies				3,000,000 00	
Steamship companies	12,000 00	12,000 00			
Motor companies	40,000 00	30,000 00		10,000 00	
Totals	\$58,949,128 61	\$57,883,628 61	\$1,000,000 00	\$19,042,500 00	\$127,000 00
<i>Refunding.</i>					
Electric railway companies	\$200,000 00	\$200,000 00		\$303,000 00	
Gas and electric companies	2,607,500 00	1,456,500 00		1,151,000 00	
Totals	\$2,807,500 00	\$1,656,500 00		\$1,454,000 00	
<i>Collateral.</i>					
Steam railroad companies	\$15,000 00	\$15,000 00			
Electric railway companies	149,000 00	5,349,000 00			
Gas and electric companies	14,782,500 00	13,282,500 00		\$1,500,000 00	
Totals	\$14,946,500 00	\$18,646,500 00		\$1,500,000 00	
<i>Reorganization.</i>					
Electric railway companies		\$3,525,000 00			
Gas and electric companies	\$396,500 00	31,500 00			\$365,000 00
Water companies	285,000 00	25,000 00			260,000 00
Telephone and telegraph companies	829,200 00	1,022,200 00		\$5,000 00	44,000 00
Totals	\$1,510,700 00	\$4,603,700 00		\$5,000 00	\$669,000 00
<i>Miscellaneous.</i>					
Steam railroad companies	\$4,180,000 00	\$4,180,000 00			
Grand totals	\$82,393,828 61	\$86,970,328 61	\$1,000,000 00	\$22,001,500 00	\$796,000 00

<sup>1</sup>Total amount pending irrespective of date of application.

TABLE NO. 2—Continued.

Class of utility and purpose	Applied	Authorized	Denied	Dismissed	Pending <sup>1</sup>
<b>NOTES.</b>					
<i>Additions and betterments.</i>					
Gas and electric companies	\$1,343,634 71	\$1,343,647 31			
Water companies	515,675 00	330,875 00		\$135,000 00	\$50,000 00
Telephone and telegraph companies	529,947 44	544,947 44			15,059 79
Pipe line companies				5,000 00	
<b>Totals</b>	<b>\$2,389,269 75</b>	<b>\$2,219,269 75</b>		<b>\$140,000 00</b>	<b>\$65,059 79</b>
<i>Refunding.</i>					
Electric railway companies	\$4,000 00	\$4,000 00			
Gas and electric companies	250,000 00	250,000 00			
Water companies	39,000 00	7,000 00			\$32,000 00
<b>Totals</b>	<b>\$293,000 00</b>	<b>\$261,000 00</b>			<b>\$32,000 00</b>
<i>Reorganization.</i>					
Electric railway companies		\$5,200,000 00			
Water companies	\$3,000 00	3,000 00			
<b>Totals</b>	<b>\$3,000 00</b>	<b>\$5,203,000 00</b>			
<b>Grand totals</b>	<b>\$2,685,269 75</b>	<b>\$7,683,269 75</b>		<b>\$140,000 00</b>	<b>\$97,059 79</b>
<b>CERTIFICATES.</b>					
<i>Additions and betterments.</i>					
Steam railroad companies	\$750,000 00				\$750,000 00
<b>Totals</b>	<b>\$750,000 00</b>				<b>\$750,000 00</b>
<b>Grand totals</b>	<b>\$750,000 00</b>				<b>\$750,000 00</b>
<b>TOTAL STOCKS, BONDS, NOTES AND CERTIFICATES.</b>					
<i>Additions and betterments.</i>					
Steam railroad companies	\$909,000 00	\$79,500 00		\$79,500 00	\$750,000 00
Electric railway companies				9,887,000 00	
Gas and electric companies	84,022,275 92	83,917,075 92	\$1,000,000 00	6,828,000 00	70,000 00
Water companies	2,313,800 55	2,124,800 55	19,000 00	135,000 00	50,000 00
Telephone and telegraph companies	828,584 44	887,084 44		8,000 00	78,559 79
Warehouse companies	948,250 00	936,450 00	15,000 00	100,000 00	
Pipe line companies				3,005,000 00	
Steamship companies	4,542,000 00	5,316,500 00	500 00		25,000 00
Motor companies	725,495 00	863,535 00	47,650 00	95,060 00	31,750 00
<b>Totals</b>	<b>\$94,289,405 91</b>	<b>\$94,124,945 91</b>	<b>\$1,082,150 00</b>	<b>\$19,945,560 00</b>	<b>\$1,005,309 79</b>
<i>Refunding.</i>					
Steam railroad companies	\$43,900 00	\$43,900 00			
Electric railway companies	204,000 00	204,000 00		\$303,000 00	
Gas and electric companies	2,857,500 00	1,706,500 00		1,151,000 00	
Water companies	39,000 00	7,000 00			\$32,000 00
<b>Totals</b>	<b>\$3,144,400 00</b>	<b>\$1,961,400 00</b>		<b>\$1,454,000 00</b>	<b>\$32,000 00</b>
<i>Collateral.</i>					
Steam railroad companies	\$15,000 00	\$15,000 00			
Electric railway companies	149,000 00	5,349,000 00			
Gas and electric companies	14,782,500 00	13,282,500 00		\$1,500,000 00	
<b>Totals</b>	<b>\$14,946,500 00</b>	<b>\$18,646,500 00</b>		<b>\$1,500,000 00</b>	
<i>Reorganization.</i>					
Electric railway companies		\$40,875,000 00			
Gas and electric companies	\$7,081,500 00	6,696,500 00			\$385,000 00
Water companies	353,225 00	93,225 00			260,000 00
Telephone and telegraph companies	1,622,026 00	1,815,026 00		\$5,000 00	44,000 00
Motor companies	205,000 00	105,000 00			100,000 00
<b>Totals</b>	<b>\$9,241,751 00</b>	<b>\$49,584,751 00</b>		<b>\$5,000 00</b>	<b>\$769,000 00</b>
<i>Miscellaneous.</i>					
Steam railroad companies	\$4,180,000 00	\$4,180,000 00			
<b>Grand totals</b>	<b>\$125,802,056 91</b>	<b>\$168,497,596 91</b>	<b>\$1,082,150 00</b>	<b>\$22,904,560 00</b>	<b>\$1,806,309 79</b>

<sup>1</sup>Total amount pending irrespective of date of application.

TABLE No. 3.

STEAM RAILROAD COMPANIES: STOCKS, BONDS, NOTES AND CERTIFICATES APPLIED FOR, AUTHORIZED, DENIED, DISMISSED BY THE RAILROAD COMMISSION OF THE STATE OF CALIFORNIA FROM JULY 1, 1920 TO JUNE 30, 1921, AND PENDING ON JUNE 30, 1921.

Abbreviations: A. B.—Additions and Betterments;

Ref.—Refunding; Col.—Collateral; Reorg.—

Reorganization; Misc.—Miscellaneous.

Application Number	Decision Number	Utility	Applied	Purpose	Authorized	Dismissed
<b>STOCKS.</b>						
2073	8683	Death Valley Railroad company...	\$43,900 00	Ref.	\$43,900 00	.....
6157	8896	Mount Tamalpais and Muir Woods Railway.....	159,000 00	A. B.	79,500 00	\$79,500 00
		Totals.....	\$202,900 00		\$123,400 00	\$79,500 00
<b>BONDS.</b>						
6766	8897	Mount Tamalpais and Muir Woods Railway.....	\$15,000 00	Col.	\$15,000 00	.....
6668	8834	The Western Pacific Railroad Company.....	4,180,000 00	Misc.	4,180,000 00	.....
		Totals.....	\$4,195,000 00		\$4,195,000 00	.....
<b>CERTIFICATES.</b>						
6633	.....	San Diego and Arizona Railway Company.....	\$750,000 00	A. B.	\$750,000 00	.....
		Totals.....	\$750,000 00		\$750,000 00	.....
<b>TOTAL STOCKS, BONDS AND CERTIFICATES.</b>						
2073	8683	Death Valley Railroad Company...	\$43,900 00	\$43,900 00	.....	.....
6157	8896	Mount Tamalpais and Muir Woods Railway.....	159,000 00	79,500 00	\$79,500 00	.....
6766	8897	Mount Tamalpais and Muir Woods Railway.....	15,000 00	15,000 00	.....	.....
6633	.....	San Diego and Arizona Railway Company.....	750,000 00	.....	.....	\$750,000 00
6668	8834	The Western Pacific Railroad Company.....	4,180,000 00	4,180,000 00	.....	.....
		Totals.....	\$5,147,900 00	\$4,318,400 00	\$79,500 00	\$750,000 00

TABLE No. 4.

**ELECTRIC RAILWAY COMPANIES: STOCK, BONDS, NOTES AND CERTIFICATES APPLIED FOR, AUTHORIZED, DENIED, DISMISSED BY THE RAILROAD COMMISSION OF THE STATE OF CALIFORNIA FROM JULY 1, 1920 TO JUNE 30, 1921, AND PENDING ON JUNE 30, 1921.**

Abbreviations: A. B.—Additions and Betterments;  
Ref.—Refunding; Col.—Collateral; Reorg.—  
Reorganization; Misc.—Miscellaneous.

Application Number	Decision Number	Utility	Applied	Purpose	Authorized	Dismissed
<b>STOCK.</b>						
5840	8482	Market Street Railway Company.....		Reorg.	\$32,150,000 00	
		Total .....			\$32,150,000 00	
<b>BONDS.</b>						
6152	8167	Humboldt Transit Company.....	\$8,000 00	Col.	\$8,000 00	
5840	8482	Market Street Railway Company.....		*	8,725,000 00	
5400	7927	Pacific Electric Railway Company.....	200,000 00	Ref.	200,000 00	
5991	7958	San Francisco-Oakland Terminal Railways.....	14,000 00	Col.	14,000 00	
6062	8049	San Francisco-Oakland Terminal Railways.....	9,000 00	Col.	9,000 00	
1152		San Francisco-Oakland Terminal Railways.....		†		\$10,000,000 00
6681	8785	San Francisco-Oakland Terminal Railways.....	18,000 00	Col.	18,000 00	
6626	8778-900	Tidewater Southern Railway Com- pany.....	100,000 00	Col.	100,000 00	
		Totals.....	\$349,000 00		\$9,074,000 00	\$10,000,000 00
<b>NOTES.</b>						
6152	8167	Humboldt Transit Company.....	\$4,000 00		Ref.	\$4,000 00
5840	8482	Market Street Railway Company.....		Reorg.		5,200,000 00
		Totals.....	\$4,000 00			\$5,204,000 00
<b>TOTAL STOCK, BONDS AND NOTES.</b>						
6152	8167	Humboldt Transit Company.....	\$12,000 00		\$12,000 00	
5840	8482	Market Street Railway Company.....	†		46,075,000 00	
5400	7927	Pacific Electric Railway Company.....	200,000 00		200,000 00	
5991	7958	San Francisco-Oakland Terminal Railways.....	14,000 00		14,000 00	
6062	8049	San Francisco-Oakland Terminal Railways.....	9,000 00		9,000 00	
1152		San Francisco-Oakland Terminal Railways.....	†			\$10,000,000 00
6681	8785	San Francisco-Oakland Terminal Railways.....	18,000 00		18,000 00	
6626	8778-900	Tidewater Southern Railway Com- pany.....	100,000 00		100,000 00	
		Totals.....	\$353,000 00		\$46,428,000 00	\$10,000,000 00

\*Reorg., \$3,525,000; Col., \$5,200,000.

†A. B., \$9,697,000; Ref., \$303,000.

‡Applied for prior to July 1, 1920.

TABLE No. 5.

GAS AND ELECTRIC COMPANIES: STOCK, BONDS AND NOTES APPLIED FOR, AUTHORIZED, DENIED AND DISMISSED BY THE RAILROAD COMMISSION OF THE STATE OF CALIFORNIA, FROM JULY 1, 1920, TO JUNE 30, 1921, AND PENDING ON JUNE 30, 1921.

Application number	Decision number	Name of utility	Applied	Purpose	Authorized	Denied	Dismissed	Pending
		<b>Stock.</b>						
6020	8157	Alturas Electric Power Company						
6030	8008	Boulder Creek Electric Light and Water Company	\$5,000 00	Reorg.	\$5,000 00			
6512	8723	The California Oregon Power Company	6,660,000 00	Reorg.	6,660,000 00			
6571	8731	The California Oregon Power Company						
6827	9054	Central Counties Gas Company						
6974	8409	Coast Valleys Gas and Electric Company						
6977		Costra Costa Gas Company						
6980	7084	Great Western Power Company of California						
6990	8013-1080	Great Western Power Company of California						
6995		Fountain Power Company						
6998		Great Western Power Company of California		A. B.			\$230,500 00	
6999		Great Western Power Company of California						
7008	8364	Holton Power Company						
7026	8729	Interstate Gas Company	1145,700 00					
7035	7826	Los Angeles Gas and Electric Corporation	1,000,000 00	A. B.	150,000 00			
7040	8316	Los Angeles Gas and Electric Corporation	2,000,000 00	A. B.	1,000,000 00			
7045	8694	Los Angeles Gas and Electric Corporation		A. B.	2,000,000 00			
7050	8736	Los Angeles Gas and Electric Corporation						
7055	8737	Los Angeles Gas and Electric Corporation						
7060	9099	Los Angeles Gas and Electric Corporation						
7065	7865	Midland Counties Public Service Corporation						
7070	8378	Midland Counties Public Service Corporation						
7075	9003	Midland Counties Public Service Corporation						
7080	8684	Modesto Gas Company						
7085		Modesto Gas Company						
7090	8362	Ontario Power Company	35,000 00	A. B.	35,000 00			
7095	8616	Ontario Power Company	50,000 00	A. B.	50,000 00			
7100	7874	Pacific Gas and Electric Company						
7105	8315	Pacific Gas and Electric Company	1,000,000 00	A. B.	1,000,000 00			
7110	8446	Pacific Gas and Electric Company	5,000,000 00	A. B.	5,000,000 00			
7115		Pacific Gas and Electric Company						
7120	8802	Pacific Gas and Electric Company	3,000,000 00	A. B.	3,000,000 00			
7125	8963	Pacific Gas and Electric Company						



3001	6445	Pacific Public Service Corporation.....							
6326	8066	San Diego Consolidated Gas and Electric Company.....	604,000 00	A. B.					
6744	8066	San Diego Consolidated Gas and Electric Company.....	325,000 00	A. B.					
6744	8066	San Diego Gas and Electric Company.....	800 00	A. B.					
6901	7818	San Joaquin Light and Power Corporation.....							
6146	8284	San Joaquin Light and Power Corporation.....							
6417	8284	San Joaquin Light and Power Corporation.....							
6872	8716	San Joaquin Light and Power Corporation.....							
6872	8716	San Joaquin Light and Power Corporation.....							
6872	8716	San Joaquin Light and Power Corporation.....							
6894	8890	Seape Light and Power Company.....							
6762	8861	Southern California Edison Company.....		A. B.	1,000,000 00				
6390	8163	Southern California Edison Company.....		A. B.	10,000,000 00				
6003	8020	Southern California Edison Company.....	10,000,000 00	A. B.					
6426	8579	Southern California Edison Company.....							
6436	8539	Southern California Edison Company.....							
6640	8819	Southern California Edison Company.....							
6817		Southern California Edison Company.....							
6092	8397	Southern Counties Gas Company of California.....							
6306	8398	Southern Counties Gas Company of California.....							
6307	8398	Southern Counties Gas Company of California.....							
6307	8617	Southern Counties Gas Company of California.....							
6307	8806	Southern Counties Gas Company of California.....							
6307	9049	Southern Counties Gas Company of California.....							
6896	9128	Southern Counties Gas Company of California.....	1,250,000 00	A. B.					
6282	8344	Southern Sierras Power Company.....							
6877	7857	Southern Sierras Power Company.....							
6283	8699	Western States Gas and Electric Company.....							
6386	8494	Western States Gas and Electric Company.....							
6714	8894	Western States Gas and Electric Company.....							
6863	9102	Western States Gas and Electric Company.....							
Totals.....			\$31,082,000 00		\$32,062,300 00		\$150,000 00		\$482,500 00

Abbreviations: A. B.—Additions and Betterments; Ref.—Refunding; Col.—Collateral; Reorg.—Reorganization.

\*Reorg. \$31,500,000; Ref. \$18,500,000; A. B. \$1,840,000,000; Ref. \$1,151,000,000; A. B. \$1,500,000,000; Col. \$1,500,000,000; A. B. \$2,825,000,000; A. B. \$2,375,000,000; A. B. \$2,375,000,000. †Col. \$1,500,000,000; A. B. \$1,500,000,000; Ref. \$1,500,000,000; A. B. \$1,500,000,000; Col. \$1,500,000,000; A. B. \$1,500,000,000. ‡A. B. \$2,375,000,000. ††Col. \$1,500,000,000. †††Col. \$1,500,000,000. \*\*\*A. B. \$1,500,000,000.

‡‡‡\$300,000 of the \$150,000,000 was applied for prior to July 1, 1920. \*Applied for prior to July 1, 1920.

TABLE No. 5—Continued.

GAS AND ELECTRIC COMPANIES: STOCK, BONDS AND NOTES APPLIED FOR, AUTHORIZED, DENIED AND DISMISSED BY THE RAILROAD COMMISSION OF THE STATE OF CALIFORNIA, FROM JULY 1, 1920, TO JUNE 30, 1921, AND PENDING ON JUNE 30, 1921.

Application number	Decision number	Name of utility	Applied	Purpose	Authorized	Denied	Dismissed	Pending
6020	8157	Bonds.						
5830	8008	Alturas Electric Power Company	\$50,000 00	•	\$50,000 00			
5812	8723	Boulder Creek Electric Light and Water Company						
6574	8731	The California Oregon Power Company	3,000,000 00	†	1,849,000 00		\$1,151,000 00	
6827	9054	Central Counties Gas and Electric Company	150,000 00	A. B.	150,000 00			
6204	8409	Coast Valleys Gas and Electric Company	595,000 00	A. B.	595,000 00			
6877	7084	Contra Costa Gas Company	50,000 00	A. B.				
6000	8913-9080	Great Western Power Company of California	3,500,000 00	A. B.	3,500,000 00			\$50,000 00
2245		Great Western Power Company of California	3,500,000 00	Col.	3,500,000 00			
6238	8394	Fontana Power Company			****		†††	
6526	8729	Great Western Power Company of California	3,000,000 00	†	2,500,000 00			
6708	8804	Great Western Power Company of California	2,500,000 00	A. B.	50,000 00			
5505	7826	Holton Power Company	50,000 00	A. B.				
6450	8516	Interstate Gas Company						
6583	8604	Los Angeles Gas and Electric Corporation						
6816	8736	Los Angeles Gas and Electric Corporation	400,000 00	A. B.	400,000 00			
6617	8737	Los Angeles Gas and Electric Corporation	2,500,000 00	A. B.	2,500,000 00			
6804	9099	Los Angeles Gas and Electric Corporation	3,500,000 00	A. B.	3,500,000 00			
5881	7805	Midland Counties Public Service Corporation	605,000 00	A. B.	605,000 00			
6223	8376	Midland Counties Public Service Corporation						
6778	9003	Modesto Gas Company						
6478	8684	Modesto Gas Company	25,000 00	A. B.	25,000 00			
6972		Modesto Gas Company	20,000 00	A. B.				20,000 00
6257	8362	Ontario Power Company						
6490	8615	Pacific Gas and Electric Company						
5898	7974	Pacific Gas and Electric Company						
6229	8315	Pacific Gas and Electric Company						
6337	8446	Pacific Gas and Electric Company	10,000,000 00	A. B.	10,000,000 00		\$3,000,000 00	
6384		Pacific Gas and Electric Company						
6880	8802	Pacific Gas and Electric Company						
6761	8963	Pacific Gas and Electric Company	1,000,000 00	Ref.	1,000,000 00			



TABLE No. 5—Continued.

GAS AND ELECTRIC COMPANIES: STOCK, BONDS AND NOTES APPLIED FOR, AUTHORIZED, DENIED AND DISMISSED BY THE RAILROAD COMMISSION OF THE STATE OF CALIFORNIA, FROM JULY 1, 1920, TO JUNE 30, 1921, AND PENDING ON JUNE 30, 1921.

Application number	Decision number	Name of utility	Applied	Purpose	Authorized	Denied	Dismissed	Pending
		<b>Notes.</b>						
6020	8157	Alturas Electric Power Company	\$1,975 00	A. B.	\$1,975 00			
5930	8008	Boulder Creek Electric Light and Water Company						
6513	8723	The California Oregon Power Company						
6574	8731	The California Oregon Power Company						
6827	9054	Central Counties Gas Company						
6204	8409	Coast Valleys Gas and Electric Company						
6877		Contra Costa Gas Company						
6000	7984	Great Western Power Company of California						
6000	8013-4080	Great Western Power Company of California						
2245		Fontana Power Company						
6238		Great Western Power Company of California						
6708		Great Western Power Company of California						
5505	8729	Holton Power Company						
6460	8864	Interstate Gas Company						
6583	7826	Los Angeles Gas and Electric Corporation						
6416	8516	Los Angeles Gas and Electric Corporation						
6417	8094	Los Angeles Gas and Electric Corporation						
5981	8736	Los Angeles Gas and Electric Corporation						
6223	8737	Los Angeles Gas and Electric Corporation						
6778	9090	Midland Counties Public Service Corporation						
6478	7865	Midland Counties Public Service Corporation						
6972	8376	Midland Counties Public Service Corporation						
	9003	Modesto Gas Company	35,000 00	A. B.	35,000 00			
	8084	Modesto Gas Company	235,600 00	A. B.	235,600 00			
		Modesto Gas Company						
	8362	Ontario Power Company						
6480	8015	Ontario Power Company						
6896	7874	Pacific Gas and Electric Company						
6329	8315	Pacific Gas and Electric Company						
6387	8416	Pacific Gas and Electric Company						
3384		Pacific Gas and Electric Company						
6585	8802	Pacific Gas and Electric Company						
6761	8963	Pacific Gas and Electric Company						



**TABLE No. 5—Concluded.**  
**GAS AND ELECTRIC COMPANIES: STOCK, BONDS AND NOTES APPLIED FOR, AUTHORIZED, DENIED AND DISMISSED BY THE RAILROAD COMMISSION OF THE STATE OF CALIFORNIA, FROM JULY 1, 1920, TO JUNE 30, 1921, AND PENDING ON JUNE 30, 1921—Continued.**

Application number	Decision number	Name of utility	Applied	Purpose	Authorized	Denied	Dismissed	Pending
<b>Total Stock, Bonds and Notes.</b>								
6020	8187	Aluma Electric Power Company	\$1,975 00		\$1,975 00			
5930	8008	Boulder Creek Electric Light and Water Company	55,000 00		55,000 00			
6512	8723	The California Oregon Power Company	6,490,000 00		6,490,000 00			
6374	8731	The California Oregon Power Company	3,000,000 00		1,849,000 00		\$1,151,000 00	
6827	9064	Central Counties Gas Company	150,000 00		150,000 00			
6204	8409	Coast Valleys Gas and Electric Company	986,000 00		986,000 00			
6377	7984	Contra Costa Gas Company	50,000 00		50,000 00			
6000	8913-9080	Great Western Power Company of California	3,500,000 00		3,500,000 00			\$50,000 00
6000		Great Western Power Company of California	3,500,000 00		3,500,000 00			
2245		Fontana Power Company	3,000,000 00		1,500,000 00		\$339,500 00	
6238	8364	Great Western Power Company of California	2,500,000 00		2,500,000 00		1,500,000 00	
6708	8864	Great Western Power Company of California	50,000 00		50,000 00			
5506	7826	Holton Power Company	146,700 00		150,000 00			
6450	8516	Interstate Gas Company	1,000,000 00		1,000,000 00			
6583	8694	Los Angeles Gas and Electric Corporation	2,000,000 00		2,000,000 00			
6616	8736	Los Angeles Gas and Electric Corporation	400,000 00		2,000,000 00			
6817	8737	Los Angeles Gas and Electric Corporation	2,500,000 00		2,500,000 00			
6894	9099	Los Angeles Gas and Electric Corporation	3,500,000 00		3,500,000 00			
5881	7865	Midland Counties Public Service Corporation	605,000 00		605,000 00			
6223	8376	Midland Counties Public Service Corporation	35,000 00		35,000 00			
6778	9003	Midland Counties Public Service Corporation	238,600 00		238,600 00			
6478	8684	Modesto Gas Company	25,000 00		25,000 00			
6972		Modesto Gas Company	20,000 00					20,000 00
6257	8362	Ontario Power Company	38,000 00		38,000 00			
6480	8615	Ontario Power Company	50,000 00		50,000 00			
5898	7874	Pacific Gas and Electric Company	1,000,000 00		1,000,000 00			
6239	8315	Pacific Gas and Electric Company	5,000,000 00		5,000,000 00			
6387	8446	Pacific Gas and Electric Company	10,000,000 00		10,000,000 00		\$3,000,000 00	
3384		Pacific Gas and Electric Company	3,000,000 00		3,000,000 00			
6485	8802	Pacific Gas and Electric Company	1,000,000 00		1,000,000 00			
6761	8963	Pacific Gas and Electric Company	1,000,000 00					

3001	8445	Pacific Public Service Corporation	1,104,000 00	1,104,000 00	2450,000 00	
6326	8446	San Diego Consolidated Gas and Electric Company	3,078,000 00	3,078,000 00	3,000 00	
6744	8446	San Diego Consolidated Gas and Electric Company	300 00	300 00		
5801	7855	San Joaquin Light and Power Corporation	388,163 31	388,163 31		
6146	8264	San Joaquin Light and Power Corporation	5,250,000 00	5,250,000 00		
6417	8468	San Joaquin Light and Power Corporation	4,750,000 00	2,375,000 00		
6472	8716	San Joaquin Light and Power Corporation	7,000,000 00	7,000,000 00		
6872	8818	San Joaquin Light and Power Corporation	651,000 00	651,000 00		
	8979-9015	San Joaquin Light and Power Corporation	1,974,000 00	1,974,000 00		
6894	8981	San Joaquin Light and Power Corporation	250,000 00	250,000 00		
6762	8981	San Joaquin Light and Power Corporation	170,900 00	170,900 00		
6390	8163	Sage Light and Power Company	3,000,000 00	3,000,000 00	1,000,000 00	
6033	8020	Southern California Edison Company	438,000 00	438,000 00		
6426	8579	Southern California Edison Company	10,000,000 00	10,000,000 00		
6426	8539	Southern California Edison Company	3,000,000 00	3,000,000 00		
6640	8819	Southern California Gas Company	348,000 00			365,000 00
6917	8397	Southern California Gas Company of California	640,500 00			
6092	8398	Southern California Gas Company of California	929,389 26	929,389 26		
6306	8398	Southern California Gas Company of California	400,000 00	400,000 00		
6307	8617	Southern California Gas Company of California	100,000 00	100,000 00		
6307	8804	Southern California Gas Company of California	100,000 00	100,000 00		
6307	9040	Southern California Gas Company of California	150,000 00	150,000 00		
6896	9128	Southern California Gas Company of California	1,250,000 00	1,250,000 00		
6282	8344	Southern Sierra Power Company	1,040,475 55	1,040,475 55		
6383	8599	Southern Sierra Power Company	444,200 00	444,200 00		
6377	7887	Western States Gas and Electric Company	739,000 00	739,000 00		
6386	8494	Western States Gas and Electric Company	294,000 00	294,000 00		
6714	8594	Western States Gas and Electric Company	427,500 00	427,500 00		
6863	9102	Western States Gas and Electric Company	179,000 00	179,000 00		
		Totals	\$108,723,776 92	\$105,602,575 92	\$9,479,000 00	\$435,000 00

Abbreviations: A. B.—Additions and Betterments; Ref.—Refunding; Col.—Collateral; Reorg.—Reorganization.

\*Reorg.: \$31,500; Ref.: \$18,500; A. B.: \$1,849,000; Col.: \$1,151,000; A. B.: \$1,500,000; Col.: \$1,500,000. \*\*Col.: \$31,500; Ref.: \$18,500; A. B.: \$1,849,000; Col.: \$1,151,000; A. B.: \$1,500,000; Col.: \$1,500,000. \*\*\*Col.: \$5,250,000; A. B.: \$1,500,000; Col.: \$1,500,000. \*\*\*\*A. B.: \$1,500,000; Col.: \$1,500,000. \*\*\*\*\*A. B.: \$1,500,000; Col.: \$1,500,000.

\$3,300.00 of the \$150,000.00 was applied for prior to July 1, 1920. \*Applied for prior to July 1, 1920.



## REPORT OF CALIFORNIA RAILROAD COMMISSION.

TABLE No. 6.

WATER COMPANIES: STOCK, BONDS AND NOTES APPLIED FOR, AUTHORIZED, DENIED AND DISMISSED BY THE RAILROAD COMMISSION OF THE STATE OF CALIFORNIA  
FROM JULY 1, 1920, TO JUNE 30, 1921, AND PENDING ON JUNE 30, 1921.

Application number	Decision number	Name of utility	Applied	Purpose	Authorized	Denied	Dismissed	Pending
		Stock.						
5047	8048	Red Water Company						
6432	8780	Clarens, A. Feldmeyer—Geyserville						
6054	8363	Conservative Water Company						
6950		Consolidated Canal Company						
6716	8938	East Bay Water Company	\$201,525 55	A. B.	\$201,525 55			
5478	8114	El Segundo Water Corporation		A. B.	15,000 00			
6224	8460	Fresno City Water Corporation						
6475	8738	Fruitvale Mutual Water Company						
6395	8495	Foothill Ditch Company	400,000 00	A. B.	400,000 00			
6644	8811	Kern Island Canal Company						
6163	8188	Los Verjels Land and Water Company	300,000 00	A. B.	300,000 00			
6619	9178	Moorpark Farmer's Water Company	19,000 00	A. B.		\$19,000 00		
5210	8282	Moorpark Water, Light and Power Company	20,000 00	Reorg.	20,000 00			
6028	8449	Pasadena Consolidated Water Company						
6137	8385	Port Costa Water Company						
6797	9016	Port Costa Water Company						
6862	9066	Quincy Water Works						
6099	9104	Roseville Water Company						
6717	8899	Russian River Water Company	4,300 00	A. B.	4,300 00			
5718	8746	Russian River Water Company	3,200 00	A. B.	3,200 00			
5719	8747	Russian River Water Company	800 00	A. B.	800 00			
5720	8756	Russian River Water Company	45,225 00	Reorg.	45,225 00			
6388	9170	San Jose Water Works	134,300 00	A. B.	134,300 00			
6402	8524	Sierra Rosa Water Works						
6912		Sierra Valley Water Company	25,000 00	A. B.	25,000 00			
6240	8991	Sierra Valley Water, Light and Power Company						
6637	9031	Butter-Butte Canal Company						
6050	8931	Utah Water and Improvement Company	200,000 00	A. B.	200,000 00			
6776	8935	Western Water Company						
5969	8065	Western Water Company						
		Totals	\$1,353,350 55		\$1,349,350 55	\$19,000 00		

Abbreviations: A. B.—Additions and Betterments; Ref.—Refunding; Reorg.—Reorganization.



TABLE No. 6—Continued.

WATER COMPANIES: STOCK, BONDS AND NOTES APPLIED FOR, AUTHORIZED, DENIED AND DISMISSED BY THE RAILROAD COMMISSION OF THE STATE OF CALIFORNIA FROM JULY 1, 1920, TO JUNE 30, 1921, AND PENDING ON JUNE 30, 1921.

Application number	Decision number	Name of utility	Applied	Purpose	Authorized	Denied	Dismissed	Pending
		<b>Bonds.</b>						
5947	8048	Ball Water Company.....						
6432	8780	Chimera A. Feldmayer—Geyserville.....						
6054	8363	Conservative Water Company.....						
6069		Consolidated Canal Company.....						
6716	8938	East Bay Water Company.....						
6478	8114	El Segado Water Company.....						
6274	8740	Fresno City Water Corporation.....						
6475	8738	Fresno City Water Corporation.....						
6395	8485	Fruitvale Mutual Water Company.....						
6444	8811	Foodhill Ditch Company.....	\$260,000 00	A. B.	\$260,000 00			
6163	8188	Kern Island Canal Company.....						
6919	9178	Los Verjels Land and Water Company.....						
5210	8283	Moorpark Farmer's Water Company.....	25,000 00	Reorg.	25,000 00			
6028	8449	Moorpark Water, Light and Power Company.....						
6137	8385	Pasadena Consolidated Water Company.....	125,000 00	A. B.	125,000 00			
6797	9016	Port Costa Water Company.....						
6862	9066	Port Costa Water Company.....						
6909	9104	Quincy Water Works.....	125,000 00	A. B.	125,000 00			
6717	8899	Roseville Water Company.....						
5718	8748	Russian River Water Company.....						
5719	8747	Russian River Water Company.....						
5720	8756	Russian River Water Company.....						
6388	9170	Russian River Water Company.....						
6402	8824	San Jose Water Works.....						
6912		Santa Rosa Water Works.....						
	8991	Sierra Valley Water Company.....						
6837		Sonoma Valley Water, Light and Power Company.....						
6050	8031	Sutter-Ruttle Canal Company.....	260,000 00	Reorg.				\$260,000 00
6776	8935	Utah Water and Improvement Company.....						
5969	8055	Western Water Company.....						
		<b>Totals.....</b>	\$795,000 00		\$435,000 00			\$260,000 00

Abbreviations: A. B.—Additions and Betterments; Ref.—Refunding; Reorg.—Reorganization.

## REPORT OF CALIFORNIA RAILROAD COMMISSION.

TABLE No. 6—Continued.

WATER COMPANIES: STOCK, BONDS AND NOTES APPLIED FOR, AUTHORIZED, DENIED AND DISMISSED BY THE RAILROAD COMMISSION OF THE STATE OF CALIFORNIA FROM JULY 1, 1920, TO JUNE 30, 1921, AND PENDING ON JUNE 30, 1921.

Application number	Decision number	Name of utility	Applied	Purpose	Authorized	Denied	Dismissed	Pending
		<b>Notes.</b>						
5947	8048	Ball Water Company.....	\$2,000 00	A. B.	\$2,000 00			
6432	8780	Chemona A. Feldmeyer—Geyserville.....	3,500 00	A. B.	3,500 00			
6084	8363	Conservative Water Company.....	40,000 00	A. B.	40,000 00			
6085		Consolidated Canal Company.....	50,000 00	A. B.				\$50,000 00
6716	8938	East Bay Water Company.....						
5478	8114	El Segundo Water Company.....						
6224	8460	Fresno City Water Corporation.....	20,000 00	A. B.	10,000 00		\$10,000 00	
6475	8738	Fresno City Water Corporation.....	10,000 00	A. B.	10,000 00			
6396	8495	Fruitvale Mutual Water Company.....						
6644	8811	Foothill Ditch Company.....	7,000 00	Ref.	7,000 00			
6163	8188	Kern Island Canal Company.....						
6919	9178	Los Verjela Land and Water Company.....	5,175 00	A. B.	5,175 00			
5210	8282	Moorpark Farmer's Water Company.....	3,000 00	Reorg.	3,000 00			
6028	8449	Moorpark Water, Light and Power Company.....	6,000 00	A. B.	6,000 00			
6137	8385	Pasadena Consolidated Water Company.....						
6797	9016	Port Costa Water Company.....	125,000 00	A. B.			125,000 00	
6862	9066	Port Costa Water Works.....						
6909	9104	Quincy Water Works.....	4,000 00	A. B.	4,000 00			
6717	8890	Roseville Water Company.....	10,000 00	A. B.	10,000 00			
5718	8745	Russian River Water Company.....						
5719	8747	Russian River Water Company.....						
5720	8755	Russian River Water Company.....						
6388	9170	Russian River Water Company.....						
6402	8524	San Jose Water Works.....						
6912		Santa Rosa Water Works.....	32,000 00	Ref.				32,000 00
6260	8991	Sierra Valley Water Company.....						
6637		Sonoma Valley Water, Light and Power Company.....						
6080	8031	Sutter-Butte Canal Company.....	200,000 00	A. B.	200,000 00			
6776	8635	Ukiah Water and Improvement Company.....	40,000 00	A. B.	40,000 00			
5969	8065	Western Water Company.....						
		<b>Totals.....</b>	<b>\$537,675 00</b>		<b>\$340,675 00</b>		<b>\$135,000 00</b>	<b>\$62,000 00</b>

Abbreviations: A. B.—Additions and Betterments; Ref.—Refunding; Reorg.—Reorganization.

TABLE No. 6—Concluded.

WATER COMPANIES: STOCK, BONDS AND NOTES APPLIED FOR, AUTHORIZED, DENIED AND DISMISSED BY THE RAILROAD COMMISSION OF THE STATE OF CALIFORNIA  
FROM JULY 1, 1920, TO JUNE 30, 1921, AND PENDING ON JUNE 30, 1921.

Application number	Decision number	Name of utility	Applied	Purpose	Authorized	Denied	Dismissed	Pending
<b>Total Stock, Bonds and Notes.</b>								
5947	8048	Bell Water Company	\$2,000 00		\$2,000 00			
6432	8780	Clemens A. Feldmeyer—Greenville	3,500 00		3,500 00			
6054	8363	Conservative Water Company	40,000 00		40,000 00			
6059		Consolidated Canal Company	50,000 00					\$50,000 00
6716		East Bay Water Company	201,525 55		201,525 55			
8478	8938	El Siquido Water Company			15,000 00			
8114	8114				10,000 00			
8460	8738	Fresno City Water Corporation	10,000 00		10,000 00		\$10,000 00	
6475	8495	Fruitvale Mutual Water Company	660,000 00		660,000 00			
6395	8911	Foothill Ditch Company	7,000 00		7,000 00			
6444	8811	Kern Island Canal Company	300,000 00		300,000 00			
6163	8188	Los Verdes Land and Water Company	24,175 00		5,175 00	\$19,000 00		
6919	8392	Moorpark Farmer's Water Company	48,000 00		48,000 00			
8210	8440	Moorpark Water, Light and Power Company	6,000 00		6,000 00			
8028	8385	Passaic Consolidated Water Company	125,000 00		125,000 00			
8157	8916	Port Costa Water Company	125,000 00		125,000 00		125,000 00	
8882	8066	Port Costa Water Company	125,000 00		125,000 00			
8104	8104	Quincy Water Works	4,000 00		4,000 00			
8599	8599	Roseville Water Company	10,000 00		10,000 00			
8746	8746	Russian River Water Company	4,300 00		4,300 00			
8719	8747	Russian River Water Company	3,200 00		3,200 00			
8756	8756	Russian River Water Company	800 00		800 00			
6388	9170	Russian River Water Company	45,225 00		45,225 00			
6402	8524	Santa Rosa Water Works	134,300 00		134,300 00			32,000 00
6912		Sierra Valley Water Company	32,000 00					
6260	8991	Sonoma Valley Water, Light and Power Company	25,000 00		25,000 00			
6637	8031	Sutter-Butte Canal Company	200,000 00		200,000 00			200,000 00
6060	8935	Utah Water and Improvement Company	40,000 00		40,000 00			
5969	8055	Western Water Company	200,000 00		200,000 00			
<b>Totals.</b>			\$2,706,025 55		\$2,225,025 55	\$19,000 00	\$135,000 00	\$342,000 00

Abbreviations: A. B.—Additions and Betterments; Ref.—Refunding; Reorg.—Reorganization.

TABLE No. 7.

TELEPHONE AND TELEGRAPH COMPANIES: SHOWING STOCK, BONDS AND NOTES APPLIED FOR, AUTHORIZED, DENIED AND DISMISSED BY THE RAILROAD COMMISSION OF THE STATE OF CALIFORNIA FROM JULY 1, 1920, TO JUNE 30, 1921, AND PENDING ON JUNE 30, 1921.

Application number	Decision number	Name of utility	Applied	Purpose	Authorized	Denied	Dismissed	Pending
		<b>Stock.</b>						
6021	8340	Adelaide Rural Telephone Company	\$100 00	A. B.	\$100 00			
6231	8695	Associated Telephone Company	611,328 00	A. B.	611,328 00			
6063	8921	Colorado River Telephone Company	15,407 00	A. B.	15,407 00			
6441	8779	Corcoran Telephone Exchange—W. Cronlie						
6283	8380	Federal Telephone Company						
6018	8079	Gilroy Telephone Company	9,460 00	A. B.	9,460 00			
6289	8550	Home Telephone Company of Covina						
6642	8958	Los Gatos Telephone Company	15,950 00	A. B.	15,950 00			
4915	8361	MacDoel Telephone Company	720 00	A. B.	720 00			
3526		Oxnard Home Telephone Company						
6019	8045	Placerville Telephone and Telegraph Company	15,000 00	A. B.	15,000 00			
3866		Redondo Home Telephone Company						
6287		Reedley Telephone Company						
6023	9197	San Fernando Telephone and Telegraph Company	10,000 00	A. B.	10,000 00			
5027	8695	Santa Monica Bay Home Telephone Company	281,500 00	Reorg.	281,500 00			
6350		Santa Paula Home Telephone Company						
6902		Suisun and Green Valley Telephone Company	5,500 00	A. B.				\$5,500 00
5487	8011	Turlock Home Telephone and Telegraph Company					\$5,000 00	
5259	8190	Wasco Telephone Company		A. B.			\$5,000 00	
		<b>Totals</b>	\$945,933 00		\$959,433 00		\$5,000 00	\$5,500 00

Abbreviations: A. B.—Additions and Betterments; Reorg.—Reorganization.

\*A. B., \$100,000.00; Reorg., \$511,328.00.

TABLE No. 7—Continued.

TELEPHONE AND TELEGRAPH COMPANIES: SHOWING STOCK, BONDS AND NOTES APPLIED FOR, AUTHORIZED, DENIED AND DISMISSED BY THE RAILROAD COMMISSION OF THE STATE OF CALIFORNIA FROM JULY 1, 1920, TO JUNE 30, 1921, AND PENDING ON JUNE 30, 1921.

Application number	Decision number	Name of utility	Applied	Purpose	Authorized	Denied	Dismissed	Pending
		<b>Bonds.</b>						
6021	8340	Adelaida Rural Telephone Company						
6231	8665	Associated Telephone Company	\$829,200 00	Reorg.	\$829,200 00			
6063	8921	Colorado River Telephone Company						
6641	8779	Corcoran Telephone Exchange—W. Cromie						
6238	8390	Federal Telephone Company						
6018	8079	Gilroy Telephone Company						
6289	8650	Home Telephone Company of Covina	103,500 00	A. B.	103,500 00			
6642	8686	Los Gatos Telephone Company						
4915	8361	MacDoel Telephone Company						
3828		Oxnard Home Telephone Company		Reorg.				\$9,000 00
6019	8045	Placerville Telephone and Telegraph Company		**				70,000 00
3866		Redondo Home Telephone Company	15,000 00	A. B.				15,000 00
6287		Reedley Telephone Company						
6923	9187	San Fernando Telephone and Telegraph Company						
5077	8665	Santa Monica Bay Home Telephone Company			205,000 00		‡	
6350		Santa Paula Home Telephone Company						
6902		Suisun and Green Valley Telephone Company	7,000 00	A. B.				7,000 00
5487	8011	Turlock Home Telephone and Telegraph Company						
5299	8190	Wasco Telephone Company						
		<b>Totals</b>	\$854,700 00		\$1,197,700 00		\$5,000 00	\$101,000 00

Abbreviations: A. B.—Additions and Betterments; Reorg.—Reorganization.

‡Reorg., \$198,000.00; A. B., \$72,000.00. †Reorg., \$5,000.00. \*\*Reorg., \$33,000.00; A. B., \$35,000.00.

## REPORT OF CALIFORNIA RAILROAD COMMISSION.

TABLE No. 7—Continued.

TELEPHONE AND TELEGRAPH COMPANIES: SHOWING STOCK, BONDS AND NOTES APPLIED FOR, AUTHORIZED, DENIED AND DISMISSED BY THE RAILROAD COMMISSION OF THE STATE OF CALIFORNIA FROM JULY 1, 1920, TO JUNE 30, 1921, AND PENDING ON JUNE 30, 1921.

Application number	Decision number	Name of utility	Applied	Purpose	Authorized	Denied	Dismissed	Pending
6021	8340	Adelaide Rural Telephone Company.....						
6231	8685	Associated Telephone Company.....						
6083	8921	Colorado River Telephone Company.....						
6641	8779	Corcoran Telephone Exchange—W. Cromie.....						
6258	8380	Federal Telegraph Company.....	\$23,447 44	A. B.	\$23,447 44			
6018	8079	Gilroy Telephone Company.....	4,500 00	A. B.	4,500 00			
6289	8550	Home Telephone Company of Covina.....	500,000 00	A. B.	500,000 00			
6642	8958	Los Gatos Telephone Company.....						
4915	8361	MacDoel Telephone Company.....						
3826	8045	Oxnard Home Telephone Company.....						\$15,069 79
6019	8287	Placerville Telephone and Telegraph Company.....						
3866	8287	Redondo Home Telephone Company.....						
6023	9197	Reedley Telephone Company.....						
5027	8695	San Fernando Telephone and Telegraph Company.....						
6350	8011	San Monica Bay Home Telephone Company.....						
6602	8190	Santa Paula Home Telephone Company.....						
5487		Suisun and Green Valley Telephone Company.....						
5269		Turlock Home Telephone and Telegraph Company.....			15,000 00			
		Wasco Telephone Company.....						
		Totals.....	\$529,947 44		\$544,947 44			\$15,069 79

Abbreviations: A. B.—Additions and Betterments; Reorg.—Reorganization.

TABLE No. 7—Concluded.

TELEPHONE AND TELEGRAPH COMPANIES: SHOWING STOCK, BONDS AND NOTES APPLIED FOR, AUTHORIZED, DENIED AND DISMISSED BY THE RAILROAD COMMISSION OF THE STATE OF CALIFORNIA FROM JULY 1, 1920, TO JUNE 30, 1921, AND PENDING ON JUNE 30, 1921.

Application number	Decision number	Name of utility	Applied	Purpose	Authorized	Denied	Dismissed	Pending
<b>Total Stock, Bonds and Notes.</b>								
6021	8340	Addicks Rural Telephone Company	\$100 00		\$100 00			
6021	8385	Associated Telephone Company	1,440,528 00		1,440,528 00			
6083	8091	Colorado River Telephone Company	40,854 44		40,854 44			
6041	8273	Corcoran Telephone Exchange—W. Cronle	4,500 00		4,500 00			
6238	8380	Federal Telegraph Company	500,000 00		500,000 00			
6018	8079	Gilroy Telephone Company	0,460 00		0,460 00			
6238	8350	Home Telephone Company of Covina	103,500 00		103,500 00			
6042	8368	Los Gatos Telephone Company	19,950 00		19,950 00			
4315	8361	MacDoel Telephone Company	720 00		720 00			
3326		Oxnard Home Telephone Company					\$24,059 79	
6019	8045	Pacerville Telephone and Telegraph Company	15,000 00		15,000 00		70,000 00	
6287		Redondo Home Telephone Company					15,000 00	
6023	9197	Reedley Telephone Company	15,000 00		15,000 00			
5027	8686	San Fernando Telephone and Telegraph Company	10,000 00		10,000 00			
6350		Santa Monica Bay Home Telephone Company	281,500 00		546,500 00		5,000 00	\$7,000 00
6002		Santa Paula Home Telephone Company						6,500 00
5487	8011	Susun and Green Valley Telephone Company	6,500 00					
5259	8190	Turlock Home Telephone and Telegraph Company						
		Wasco Telephone Company			15,000 00		6,000 00	
<b>Totals</b>			\$2,450,610 44		\$2,702,110 44		\$11,000 00	\$122,559 79

Abbreviations: A. B.—Additions and Betterments; Reorg.—Reorganization.

TABLE No. 8.

PIPE LINE COMPANIES: SHOWING STOCK, BONDS AND NOTES APPLIED FOR, AUTHORIZED, DENIED AND DISMISSED BY THE RAILROAD COMMISSION OF THE STATE OF CALIFORNIA FROM JULY 1, 1920, TO JUNE 30, 1921, AND PENDING ON JUNE 30, 1921.

Application number	Decision number	Name of utility	Applied	Purpose	Authorized	Denied	Dismissed	Pending
2356 2721	3782 8529	Stock.						
		Coalinga Homestake Oil Company						
		Pacific Pipe Line Company						
		Totals						
2356 2721	3782 8529	Bonds.						
		Coalinga Homestake Oil Company		A. B.			\$3,000,000 00	
		Pacific Pipe Line Company					\$3,000,000 00	
		Totals						
2356 2721	3782 8529	Notes.						
		Coalinga Homestake Oil Company		A. B.			\$5,000 00	
		Pacific Pipe Line Company					\$5,000 00	
		Totals						
2356 2721	3782 8529	Total Stock, Bonds and Notes.						
		Coalinga Homestake Oil Company					\$5,000 00	
		Pacific Pipe Line Company					3,000,000 00	
		Totals					\$3,005,000 00	

Abbreviations: A. B.—Additions and Betterments.



TABLE No. 9.

STEAMSHIP COMPANIES: SHOWING STOCK, BONDS AND NOTES APPLIED FOR, AUTHORIZED, DENIED AND DISMISSED BY THE RAILROAD COMMISSION OF THE STATE OF CALIFORNIA FROM JULY 1, 1920, TO JUNE 30, 1921, AND PENDING ON JUNE 30, 1921.

Application number	Decision number	Name of utility	Applied	Purpose	Authorized	Denied	Dismissed	Pending
<b>Stock.</b>								
5888	8046	Balboa Island Transportation and Development Company.....	\$5,000 00	A. B.	\$4,500 00	\$500 00		
6316	8511	Golden Gate Ferry Company.....	1,000,000 00	A. B.	1,000,000 00			
6771	8911	Los Angeles Steamship Company.....	3,500,000 00	A. B.	3,500,000 00			
6392		Producers Transportation Company.....	25,000 00	A. B.				\$25,000 00
5097	8144	San Francisco-Richmond Ferry Company.....		A. B.	800,000 00			
		<b>Totals.....</b>	<b>\$4,530,000 00</b>		<b>\$5,304,500 00</b>	<b>\$500 00</b>		<b>\$25,000 00</b>
<b>Bonds.</b>								
5888	8046	Balboa Island Transportation and Development Company.....	\$12,000 00	A. B.	\$12,000 00			
6316	8511	Golden Gate Ferry Company.....						
6771	8911	Los Angeles Steamship Company.....						
6392		Producers Transportation Company.....						
5097	8144	San Francisco-Richmond Ferry Company.....						
		<b>Totals.....</b>	<b>\$12,000 00</b>		<b>\$12,000 00</b>			
<b>Notes.</b>								
5888	8046	Balboa Island Transportation and Development Company.....						
6316	8511	Golden Gate Ferry Company.....						
6771	8911	Los Angeles Steamship Company.....						
6392		Producers Transportation Company.....						
5097	8144	San Francisco-Richmond Ferry Company.....						
		<b>Totals.....</b>						
<b>Total Stock, Bonds and Notes.</b>								
5888	8046	Balboa Island Transportation and Development Company.....	\$17,000 00		\$16,500 00	\$500 00		
6316	8511	Golden Gate Ferry Company.....	1,000,000 00		1,000,000 00			
6771	8911	Los Angeles Steamship Company.....	3,500,000 00		3,500,000 00			
6392		Producers Transportation Company.....	25,000 00					\$25,000 00
5097	8144	San Francisco-Richmond Ferry Company.....			800,000 00			
		<b>Totals.....</b>	<b>\$4,542,000 00</b>		<b>\$5,316,500 00</b>	<b>\$500 00</b>		<b>\$25,000 00</b>

Abbreviations: A. B.—Additions and Betterments.

## REPORT OF CALIFORNIA RAILROAD COMMISSION.

TABLE No. 10.

WAREHOUSE COMPANIES: STOCK, BONDS AND NOTES APPLIED FOR, AUTHORIZED, DENIED AND DISMISSED BY THE RAILROAD COMMISSION OF THE STATE OF CALIFORNIA FROM JULY 1, 1920 TO JUNE 30, 1921, AND PENDING ON JUNE 30, 1921.

Application number	Decision number	Name of utility	Applied	Purpose	Authorized	Denied	Dismissed	Pending
6215	8293	Albaugh Warehouse and Milling Company.....	\$9,150 00	A. B.	\$9,150 00			
6013	8158	Arrowhead Warehouse Company.....	300 00	A. B.	300 00			
6640	8989	City Transfer and Storage Company.....	28,800 00	A. B.	28,800 00			
5540		City Transfer and Storage Company.....		A. B.			\$100,000 00	
5630	8343	Farmer's Alliance Business Association.....		A. B.				
6346	8498	First Warehouse Company.....	10,000 00	A. B.	3,200 00			
5870	8054	Gaucha Warehouse Company.....	25,000 00	A. B.	10,000 00			
6891	9129	Lawrence Warehouse Company.....	100,000 00	A. B.	25,000 00			
6897	8769	Northern California West Warehouse Company.....	25,000 00	A. B.	100,000 00			
6707	8690	San Joaquin Wharf and Warehouse Company.....	200,000 00	A. B.	25,000 00			
6793	9140	Shirving Warehouse Company, Incorporated.....	50,000 00	A. B.	200,000 00			
6925	9189	Stockton Commercial Warehouse Company.....	200,000 00	A. B.	40,000 00	\$10,000 00		
6869	9189	Union Terminal Warehouse Company.....	50,000 00	A. B.	185,000 00	5,000 00		
6249	8273	Walkup Drayage and Warehouse Company.....	50,000 00	A. B.	50,000 00			
6244	8769	Western States Warehouse Company.....	200,000 00	A. B.	200,000 00			
		Totals.....	\$948,250 00		\$936,450 00	\$15,000 00	\$100,000 00	

Abbreviations: A. B.—Additions and Betterments; Ref.—Refunding; Col.—Collateral; Reorg.—Reorganization.

<sup>1</sup>Applied for prior to July 1, 1920. <sup>2</sup>Adjustment of entry made in 1920.

TABLE No. 10—Continued.

WAREHOUSE COMPANIES: STOCK, BONDS AND NOTES APPLIED FOR, AUTHORIZED, DENIED AND DISMISSED BY THE RAILROAD COMMISSION OF THE STATE OF CALIFORNIA FROM JULY 1, 1920 TO JUNE 30, 1921, AND PENDING ON JUNE 30, 1921—Continued.

Application number	Decision number	Name of utility	Applied	Purpose	Authorized	Denied	Dismissed	Pending
6215	8293	<b>Bonds.</b>						
6213	8158	Albion Warehouse and Milling Company						
6440	8989	Arrowhead Warehouse Company						
5540		City Transfer and Storage Company						
5540		City Transfer and Storage Company						
5540		Farmer's Alliance Business Association						
5540	8243	First Warehouse Company						
5540	8406	Gaiens Warehouse Company						
5540	8054	Lawrence Warehouse Company						
5540	8129	Northern California Wool Warehouse Company						
5540	8769	San Joaquin Wharf and Warehouse Company						
5540	8890	Skirving Warehouse Company, Incorporated						
5540	9140	Stockton Commercial Warehouse Company						
5540	9186	Union Terminal Warehouse Company						
5540	9149	Walkup Drayage and Warehouse Company						
5540	8373	Western States Warehouse Company						
5540	8769	Western States Warehouse Company						
6294		Totals						

Abbreviations: A.—Additions and Betterments; Ref.—Refunding; Col.—Collateral; Reorg.—Reorganization.

<sup>1</sup>Applied for prior to July 1, 1920. <sup>2</sup>Adjustment of entry made in 1920.

TABLE No. 10—Continued.

WAREHOUSE COMPANIES: STOCK, BONDS AND NOTES APPLIED FOR, AUTHORIZED, DENIED AND DISMISSED BY THE RAILROAD COMMISSION OF THE STATE OF CALIFORNIA FROM JULY 1, 1920 TO JUNE 30, 1921, AND PENDING ON JUNE 30, 1921.

Application number	Decision number	Name of utility	Applied	Purpose	Authorized	Denied	Dismissed	Pending
6215	8293	Notes.						
6013	8158	Alpough Warehouse and Milling Company.....						
6640	8989	Arrowhead Warehouse Company.....						
5540		City Transfer and Storage Company.....						
5530		Farmer's Alliance Business Association <sup>1</sup> .....						
6346	8543	First Warehouse Company.....						
5879	8496	Gansen Warehouse Company.....						
6891	8054	Lawrence Warehouse Company.....						
6697	8769	Northern California Wool Warehouse Company.....						
6707	8890	San Joaquin Wharf and Warehouse Company.....						
6783	9140	Skirving Warehouse Company, Incorporated.....						
6925	9189	Stockton Commercial Warehouse Company.....						
6899	9149	Union Terminal Warehouse Company.....						
6249	8573	Walkup Drayage and Warehouse Company.....						
6294	8769	Western States Warehouse Company.....						
		<b>Totals.....</b>						

Abbreviations: A. B.—Additions and Betterments; Ref.—Refunding; Col.—Collateral; Reorg.—Reorganization.

<sup>1</sup>Applied for prior to July 1, 1920. <sup>2</sup>Adjustment of entry made in 1920.

TABLE No. 10—Concluded.

WAREHOUSE COMPANIES: STOCK, BONDS AND NOTES APPLIED FOR, AUTHORIZED, DENIED AND DISMISSED BY THE RAILROAD COMMISSION OF THE STATE OF CALIFORNIA FROM JULY 1, 1920 TO JUNE 30, 1921, AND PENDING ON JUNE 30, 1921.

Application number	Decision number	Name of utility	Applied	Purpose	Authorized	Denied	Dismissed	Pending
6215	8203	Total Stock, Bonds and Notes.						
6013	8158	Alhough Warehouse and Milling Company.....	\$0,150 00	.....	\$0,150 00	.....	.....	.....
6440	8089	Arrowhead Warehouse Company.....	500 00	.....	500 00	.....	.....	.....
5540	.....	City Transfer and Storage Company.....	28,800 00	.....	28,800 00	.....	\$100,000 00	.....
5430	8213	City Transfer and Storage Company <sup>2</sup> .....	.....	.....	.....	.....	.....	.....
6246	8498	Farmer's Alliance Business Association <sup>1</sup> .....	.....	.....	3,200 00	.....	.....	.....
5379	8054	First Warehouse Company.....	10,000 00	.....	10,000 00	.....	.....	.....
6891	8129	Gansen Warehouse Company.....	25,000 00	.....	25,000 00	.....	.....	.....
6897	8768	Lawrence Warehouse Company.....	100,000 00	.....	100,000 00	.....	.....	.....
6707	8890	Northern California Wood Warehouse Company.....	25,000 00	.....	25,000 00	.....	.....	.....
6783	9140	San Joaquin Wharf and Warehouse Company.....	200,000 00	.....	200,000 00	.....	.....	.....
6825	9189	Stirling Warehouse Company, Incorporated.....	80,000 00	.....	40,000 00	10,000 00	.....	.....
6899	9149	Stockton Commercial Warehouse Company.....	50,000 00	.....	195,000 00	5,000 00	.....	.....
6249	8373	Union Terminal Warehouse Company.....	50,000 00	.....	50,000 00	.....	.....	.....
6294	8769	Walkup Drayage and Warehouse Company.....	200,000 00	.....	200,000 00	.....	.....	.....
		Western States Warehouse Company.....	.....	.....	.....	.....	.....	.....
		Totals.....	\$948,250 00	.....	\$936,450 00	\$15,000 00	\$100,000 00	.....

Abbreviations: A. B.—Additions and Betterments; Ref.—Refunding; Col.—Collateral; Reorg.—Reorganization.

<sup>1</sup>Applied for prior to July 1, 1920. <sup>2</sup>Adjustment of entry made in 1920.

TABLE No. 11.

MOTOR TRANSPORTATION COMPANIES: STOCK, BONDS AND NOTES APPLIED FOR, AUTHORIZED, DENIED AND DISMISSED BY THE RAILROAD COMMISSION OF THE STATE OF CALIFORNIA FROM JULY 1, 1920 TO JUNE 30, 1921, AND PENDING ON JUNE 30, 1921.

Application number	Decision number	Name of utility	Applied	Purpose	Authorized	Denied	Dismissed	Pending
		<b>Stock.</b>						
4361	8503	Auto Transit Company	\$5,000 00	A. B.	\$5,000 00			
5871	7975	Bakersfield and Los Angeles East Freight Co.		A. B.	5,000 00			
8241	8370	B. and H. Transportation Company	200,000 00	A. B.	200,000 00			
6006	8715	Coast Truck Lines	15,000 00	A. B.	13,350 00	\$1,650 00		
6858		Coast Truck Lines	4,000 00	A. B.				4,000 00
6952		Consolidated Motor Freight Lines	27,750 00	A. B.				27,750 00
8219	8279	Kern County Transportation Company	38,000 00	A. B.	30,000 00	6,000 00		
8168	8469	Los Angeles-San Pedro Transportation Company, Incorporated	27,560 00	A. B.	22,500 00		\$5,060 00	
8321	7838	Marin Auto Transit Company, Incorporated		Range	20,000 00			
5964	8210	Motor Transit Company, Incorporated	105,000 00	Range	105,000 00			
8299	8886	Motor Transit Company, Incorporated	42,182 00	Range	42,182 00			
4527		Pickwick Stages, Incorporated	100,000 00	A. B.				100,000 00
6580	8324	Pickwick Stages, Northern Division, Incorporated	30,000 00	A. B.	30,000 00			
6757	9001	Rice Transportation Company	80,000 00	A. B.				
6949	9192	Rice Transportation Company	10,593 00	A. B.	10,593 00			
5163	8150	Sacramento Stage Company	158,000 00	A. B.	263,500 00		80,000 00	
6471	8749	Star Auto Stage Company	100,000 00	A. B.	100,000 00			
6434	8828	Valley Transit Company	51,500 00	A. B.	51,500 00			
4944	6846	Western Motor Transport Company		A. B.	40,000 00	40,000 00		
		<b>Totals</b>	\$890,495 00		\$938,535 00	\$47,650 00	\$65,060 00	\$131,750 00

\$217,500.00 applied for prior to July 1, 1920. \*Applied for prior to July 1, 1920.

TABLE No. 11—Continued.

MOTOR TRANSPORTATION COMPANIES: STOCK, BONDS AND NOTES APPLIED FOR, AUTHORIZED, DENIED AND DISMISSED BY THE RAILROAD COMMISSION OF THE STATE OF CALIFORNIA FROM JULY 1, 1920 TO JUNE 30, 1921, AND PENDING ON JUNE 30, 1921.

Application number	Decision number	Name of utility	Applied	Purpose	Authorized	Denied	Dismissed	Pending
		<b>Bonds.</b>						
6361	8503	Auto Transit Company						
5871	7975	Bakersfield and Los Angeles Fast Freight Co. <sup>1</sup>						
6341	8370	B. and H. Transportation Company						
6096	8715	Coast Truck Lines						
6858		Coast Truck Lines						
6952		Consolidated Motor Freight Lines						
5919	8279	Kern County Transportation Company						
6166	9469	Los Angeles-San Pedro Transportation Company, Incorporated						
5821	7638	Marin Auto Transit Company, Incorporated						
5964	8210	Motor Transit Company, Incorporated						
6399	8886	Motor Transit Company, Incorporated						
6527		Pickwick Stages, Incorporated						
6580	8834	Pickwick Stages, Northern Division, Incorporated						
6757	9001	Rice Transportation Company	\$40,000 00	A. B.	\$30,000 00		\$10,000 00	
6949	9192	Rice Transportation Company						
5163	8150	Star Auto Stage Company						
6471	8749	Star Auto Stage Company						
6434	8838	Valley Transit Company						
4944	6848	Western Motor Transport Company <sup>1</sup>						
		<b>Totals</b>	\$40,000 00		\$30,000 00		\$10,000 00	

<sup>1</sup>Applied for prior to July 1, 1920.

TABLE No. 11—Continued.

MOTOR TRANSPORTATION COMPANIES: STOCK, BONDS AND NOTES APPLIED FOR, AUTHORIZED, DENIED AND DISMISSED BY THE RAILROAD COMMISSION OF THE STATE OF CALIFORNIA FROM JULY 1, 1920 TO JUNE 30, 1921, AND PENDING ON JUNE 30, 1921.

Application number	Decision number	Name of utility	Applied	Purpose	Authorized	Denied	Dismissed	Pending
		<b>Notes.</b>						
6361	8503	Auto Transit Company.....						
5871	7075	Bakersfield and Los Angeles Fast Freight Co. <sup>1</sup> .....						
6341	8370	B and H Transportation Company.....						
6304	8715	Coast Truck Lines.....						
6356		Coast Truck Lines.....						
6432		Consolidated Motor Freight Lines.....						
5919	8279	Kern County Transportation Company.....						
6106	8469	Los Angeles-Sun Pedro Transportation Company, Incorporated.....						
5821	7838	Marin Auto Transit Company, Incorporated.....						
5964	8210	Motor Transit Company, Incorporated.....						
6299	8686	Motor Transit Company, Incorporated.....						
6327		Peikwick Stages, Incorporated.....						
6580	8934	Peikwick Stages, Northern Division, Incorporated.....						
6757	9001	Rice Transportation Company.....						
6949	9192	Rice Transportation Company.....						
5163	8150	Star Auto Stage Company.....						
6471	8749	Star Auto Stage Company.....						
6434	8638	Valley Transit Company.....						
4944	8648	Western Motor Transport Company <sup>1</sup> .....						
		<b>Totals</b> .....						

<sup>1</sup>Applied for prior to July 1, 1920.



TABLE No. 11—Concluded.

MOTOR TRANSPORTATION COMPANIES: STOCK, BONDS AND NOTES APPLIED FOR, AUTHORIZED, DENIED AND DISMISSED BY THE RAILROAD COMMISSION OF THE STATE OF CALIFORNIA FROM JULY 1, 1920 TO JUNE 30, 1921, AND PENDING ON JUNE 30, 1921.

Application number	Decision number	Name of utility	Applied	Purpose	Authorized	Denied	Dismissed	Pending
<b>Total Stock, Bonds and Notes.</b>								
6361	8503	Auto Transit Company	\$5,000 00		\$5,000 00			
6371	7975	Bakersfield and Los Angeles East Freight Co. <sup>2</sup>			5,000 00			
6241	8370	B. and H. Transportation Company	200,000 00		200,000 00			
6096	8715	Coast Truck Lines	15,000 00		13,350 00	\$1,650 00		
6358		Coast Truck Lines	4,000 00					\$4,000 00
6952		Consolidated Motor Freight Lines	27,750 00					27,750 00
5019	8379	Kern County Transportation Company	26,000 00		30,000 00	4,000 00		
6166	8469	Los Angeles-San Pedro Transportation Company, Incorporated	27,500 00		22,500 00		\$5,000 00	
5891	7938	Marin Auto Transit Company, Incorporated <sup>2</sup>			25,000 00			
5964	8310	Motor Transit Company, Incorporated	105,000 00		105,000 00			
6299	8866	Motor Transit Company, Incorporated	42,182 00		42,182 00			
6427		Pickwick Stages, Incorporated	100,000 00					100,000 00
6450	8684	Pickwick Stages, Northern Division, Incorporated			60,000 00			
6757	9001	Rice Transportation Company	70,000 00				10,000 00	
6649	9192	Rice Transportation Company	80,000 00				80,000 00	
6163	8150	Star Auto Stage Company	10,503 00		10,503 00			
6471	8749	Star Auto Stage Company	136,000 00		283,500 00			
6434	8638	Valley Transit Company	100,000 00		100,000 00			
4944	6848	Western Motor Transport Company <sup>2</sup>	51,500 00		51,000 00	40,000 00		
		<b>Totals</b>	<b>\$630,495 00</b>		<b>\$908,635 00</b>	<b>\$47,650 00</b>	<b>\$95,000 00</b>	<b>\$131,750 00</b>

<sup>1</sup>\$217,500.00 applied for prior to July 1 1920. <sup>2</sup>Applied for prior to July 1, 1920.

**PERCENTAGES.**

Of the securities applied for, 31.78 per cent represented stock, 65.49 per cent bonds, 2.13 per cent notes and .6 per cent certificates of indebtedness.

Of the securities authorized, 43.84 per cent represented stock, 51.61 per cent bonds and 4.45 per cent notes.

Of the securities denied, 7.59 per cent represented stock and 92.41 per cent bonds.

Of the securities dismissed, 3.33 per cent represented stock, 96.05 per cent bonds and .62 per cent notes.

Of the securities pending, 9.03 per cent represented stock, 44.06 per cent bonds, 41.52 per cent notes and 5.39 per cent certificates of indebtedness.

**COMMENTS.****Opinions and orders.**

The Commission's decisions authorizing the issue of stocks and securities are published in pamphlet form and also in the volume entitled "Opinions and Orders of the Railroad Commission of California." Copies of either can, upon payment of the charges, be secured by addressing the Railroad Commission.

**Additions and betterments, \$94,124,945.91.**

The high cost of fuel oil and the desire and necessity for its conservation has stimulated the construction of hydroelectric power plants. The rapid increase in population has necessitated the expenditure of large sums of moneys for distribution lines and facilities. To finance permanently the acquisition and construction of properties, the Southern California Edison Company was authorized to issue \$10,000,000 of common stock and \$10,000,000 of bonds; Pacific Gas and Electric Company \$9,000,000 of 6 per cent preferred stock and jointly with the Mount Shasta Power Corporation \$11,000,000 of bonds; Los Angeles Gas and Electric Corporation \$3,000,000 of 6 per cent preferred stock and \$6,400,000 of bonds; Great Western Power Company of California \$7,000,000 of bonds; San Diego Consolidated Gas and Electric Company \$932,000 of stock and jointly with the San Diego Gas and Electric Company \$3,250,000 of bonds; San Joaquin Light and Power Corporation \$7,000,000 of bonds; Southern California Gas Company \$1,500,000 of bonds; Southern Counties Gas Company of California \$1,250,000 of 8 per cent preferred stock and \$750,000 of bonds; the Southern Sierras Power Company \$1,484,739.35 of bonds and California Oregon Power Company \$1,849,000 of bonds. Mention is being made only of a few of the larger issues of stocks and bonds authorized by the Railroad Commission.

**Collateral, \$18,646,500.**

During the year it has become necessary for companies engaged in extensive construction work, because of high interest rates, to refinance themselves to the extent of executing new mortgages and providing for new bond issues. The mortgages of several companies under which they were partly financing the acquisition and construction of properties prior to and during the earlier part of the war period, contain provisions which prohibit payment of interest on bonds in excess of

five or six per cent per annum. Rather than sell a five or six per cent bond at what is considered by many a ruinous discount, the Pacific Gas and Electric Company, San Joaquin Light and Power Corporation, Southern California Gas Company and San Diego Consolidated Gas and Electric Company have executed new mortgages which provide for the issue of bonds at such rates of interest as may from time to time be determined by the board of directors. The mortgages contain other features which may be altered to meet market conditions. In each instance the mortgages contain a provision which prohibits the issue and sale of additional underlying bonds. Under the terms of the new mortgages, the underlying bonds which may be issued from time to time must be deposited with the trustee under the new mortgages as collateral security for the payment of the new bonds. This form of financing accounts in part for the amount of bonds issued for collateral purposes.

**Reorganization, \$49,886,751.**

California-Oregon Power Company was authorized to sell its properties to The California Oregon Power Company in exchange for \$4,440,000 of common and \$2,220,000 of preferred stock and the assumption of the old company's liabilities by the new company. The capitalization of the properties through the transfer was reduced by the sum of \$7,475,252.07.

The Commission authorized the transfer of the properties of the United Railroads of San Francisco to the Market Street Railway Company. In so doing, the capitalization of these properties was reduced by the sum of \$34,674,000. The Market Street Railway Company was authorized to issue \$32,150,000 of stock, \$3,525,000 of bonds and \$5,200,000 of 6 per cent notes in exchange for stock and bonds of the United Railroads of San Francisco. The \$6,641,000 of Market Street Railway Company 5 per cent bonds outstanding at the time of the reorganization were not refunded through the transfer of the properties.

The Associated Telephone Company was permitted to issue \$511,326 of stock and \$829,200 of bonds to refund outstanding stock and bonds of the Union Home Telephone and Telegraph Corporation.

The Commission's decisions contain complete information regarding the issue of stock, bonds, notes and other evidences of indebtedness for the purpose of refinancing public utility properties or for other purposes.

## CHAPTER V.

## FINANCIAL CONDITION OF CALIFORNIA UTILITIES.

During the year ending December 31, 1920, the operating revenues of steam railroads, electric railways, gas, electric, water, telephone, telegraph and warehouse companies, wharfingers and water carriers filing annual reports with the Railroad Commission total \$735,048,863.85 as compared with \$661,081,459.66 during 1919. The increase in operating revenues amounted to \$73,967,404.19. During the same period the operating expenses, however, increased by the sum of \$103,210,952.28, with the result that the net revenue of the companies for 1920 was \$29,243,558.09 less than during 1919. The operating expenses for 1920 are reported by the companies at \$599,015,657.20 and for 1919 at \$495,804,694.92, whereas the net operating revenues are reported at \$136,033,206.65 and at \$165,276,764.74 respectively.

Table No. 12 shows that steam railroads reported operating revenues of \$402,610,334.35 for 1920 and operating expenses of \$339,506,274.15, leaving net operating revenues of \$63,104,060.29, as compared with \$98,552,618.99 for 1919. The net operating revenues of steam railroads represent the amount available to pay taxes, interest and other fixed charges. The operating revenues include only earnings from transportation. Both the operating revenues and operating expenses of steam railroads include the total earnings of The Atchison, Topeka and Santa Fe Railway Company, Los Angeles and Salt Lake Railroad Company, Southern Pacific Company—Pacific System, The Western Pacific Railroad Company, Nevada-California-Oregon Railway Company, San Diego and Arizona Railway Company and Tonopah and Tidewater Railroad Company, all of which companies operate within and without the boundaries of the State of California. Records on file with the Commission indicate that steam railroads earned during 1920 approximately \$181,763,159.49 from freight and passenger business in California as compared with \$152,627,000 during 1919. During 1920 they expended for operating purposes, exclusive of taxes, approximately \$152,517,000 in California as compared with \$121,920,000 during 1919. The net operating revenue for 1920 in California business is reported at about \$29,245,000 as compared with \$30,707,000 for 1919.

Electric railways for 1920 report net operating revenues of \$10,720,424.97 as compared with \$7,610,332.09 for 1919, the increase amounting to \$3,110,072.88. The net operating revenues of electric railways represent the amount available for taxes, interest, other fixed charges and dividends.

Water companies for 1920 report net operating revenues of \$3,954,999.09 as compared with \$4,201,478.83 for 1919, the decrease in net amounting to \$246,479.74.

Electric companies report for 1920 net operating revenues of \$21,510,315.36 and for 1919 \$17,992,555.04, the increase in net amounting to \$3,517,760.32.

Gas companies for 1920 report net operating revenues of \$5,411,828.89 and for 1919 \$5,862,316.06, the decrease in net amounting to \$450,487.17.

Telephone and telegraph companies filing reports with the Railroad Commission report for 1920 total operating revenues of \$160,053,741.26 and operating expenses amounting to \$129,308,151.98, leaving net operating revenues of \$30,745,589.28 as compared with \$30,093,659.95 for 1919. The Pacific Telephone and Telegraph Company and the Western Union Telegraph Company in their annual reports filed with the Commission do not segregate the revenues from, or the expenses on account of, their California business. The operating revenues and expenses of telephone and telegraph companies in Table No. 12 and other tables following include the total earnings of the Western Union Telegraph Company and The Pacific Telephone and Telegraph Company. The operating revenues of the former for 1920 are reported at \$119,991,825.26 and of the latter at \$29,956,751.60 as compared with \$102,577,813.68 and \$24,956,472.96 respectively for the year 1919. The net operating revenues of the Western Union Telegraph Company for 1920 are reported at \$21,483,234.33 and of The Pacific Telephone and Telegraph Company at \$7,984,043.89. The net operating revenues of the telephone and telegraph companies represent the amount available for the payment of taxes, interest, other fixed charges and dividends.

Warehouses, wharfingers and water carriers in reports filed with the Railroad Commission for 1920 show gross operating revenues of \$22,239,844.80 as compared with \$7,669,329.88 for 1919. The increase in the operating revenues is accounted for partly by the fact that the 1920 figures include the operating revenues of the Pacific Steamship Company, which are reported at \$11,427,449.71.

Table No. 12, which follows, contains a summary of the operating revenues, operating expenses and net operating revenues of certain public utilities filing annual reports with the Railroad Commission. Complete detail is found in Part Two of this report.

TABLE No. 12.

SUMMARY OF OPERATING REVENUES AND EXPENSES AND NET OPERATING REVENUES OF CERTAIN CALIFORNIA PUBLIC UTILITIES, 1919-1920. (DETAIL FIGURES FOR 1920 IN PART TWO OF THIS VOLUME.

	1919	1920
Water companies:		
Operating revenues.....	\$11,601,827 77	\$12,225,249 83
Operating expenses.....	7,490,348 94	8,270,250 74
Net operating revenue.....	\$4,201,478 83	\$3,954,999 09
Electric companies:		
Operating revenues.....	\$47,148,389 71	\$50,100,628 65
Operating expenses.....	29,155,834 67	37,590,313 29
Net operating revenue.....	\$17,992,555 04	\$21,510,315 36
Gas companies:		
Operating revenues.....	\$24,469,033 06	\$28,837,400 06
Operating expenses.....	18,606,717 00	23,425,571 17
Net operating revenue.....	\$5,862,316 06	\$5,411,828 89
Telephone and telegraph companies:		
Operating revenues.....	\$135,909,389 56	\$160,053,741 26
*Operating expenses.....	105,815,729 61	129,308,151 98
Net Operating Revenue.....	\$30,093,659 95	\$30,745,589 28
Steam railroads		
Operating revenues.....	\$392,838,955 37	\$402,610,334 35
*Operating expenses.....	294,286,336 38	339,506,274 15
Net operating revenue.....	\$98,552,618 99	\$63,104,060 20
Electric railroads:		
Operating revenues.....	\$41,354,534 31	\$49,981,664 90
*Operating expenses.....	33,744,202 22	39,261,259 93
Net operating revenue.....	\$7,610,332 09	\$10,720,404 97
Warehouses, wharfingers and water carriers:		
Operating revenues.....	\$7,660,329 88	\$22,239,944 80
Operating expenses.....	6,705,526 10	21,653,635 94
Net operating revenue.....	\$963,803 78	\$586,008 86
Totals:		
Operating revenues.....	\$661,081,459 66	\$735,048,863 85
Operating expenses.....	495,804,694 92	599,015,667 20
Net operating revenues.....	\$165,276,764 74	\$136,033,206 65

\*Taxes not included in operating expenses of steam and electric railroads. Included in all other public utility operating expenses.

Table No. 13, following, shows the net operating revenues of certain classes of utilities for the year 1920 as compared with the year 1919.

TABLE No. 13.

NET OPERATING REVENUES OF CERTAIN PUBLIC UTILITIES OPERATING IN CALIFORNIA, 1919-1920

	1919	1920
Water companies.....	\$4,201,478 83	\$3,954,999 09
Electric companies.....	17,992,555 04	21,510,315 36
Gas companies.....	5,862,316 06	5,411,828 89
*Telephone and telegraph companies.....	30,093,659 95	30,745,589 28
*Steam railroads.....	98,552,618 99	63,104,060 20
*Warehouses, wharfingers and water carriers.....	963,803 78	586,008 86
Electric railways.....	7,610,332 09	10,720,404 97
Totals.....	\$165,276,764 74	\$136,033,206 65

\*Includes interstate business of interstate companies.

For 1918 the net operating revenues of the various companies were reported at \$156,903,892.79 and for 1917 at \$178,071,844.40.

### EXTENSIONS AND IMPROVEMENTS.

Steam railroads, electric railways, electric, gas, water, telephone and telegraph companies report additions to capital account during 1920 in the amount of \$84,653,289.24. The additions to capital account reported by these companies from 1913 to 1920 inclusive amount to \$681,728,723.65. This, of course, includes the total additions to capital account of interstate carriers and other companies doing an interstate as well as an intrastate business. Table No. 14, following, shows a summary of the increase in fixed capital accounts of certain classes of public utilities reporting to the Railroad Commission.

TABLE No. 14.

INCREASE IN FIXED CAPITAL OF CERTAIN CALIFORNIA PUBLIC UTILITIES, 1913 to 1920, INCLUSIVE.

	1913 to 1920, inclusive	1920	Total 1913 to 1920, inclusive
Steam railroads.....	\$192,981,344 79	\$29,019,130 75	\$222,000,475 54
Electric railways.....	26,901,664 86	2,729,790 31	29,631,455 17
Electric companies.....	207,155,367 60	17,583,890 24	224,739,257 93
Gas companies.....	31,240,880 42	6,424,642 65	37,665,523 07
Telephone and telegraph companies.....	117,008,457 24	25,947,492 94	142,955,950 18
Water companies.....	21,787,719 41	2,948,342 35	24,736,061 76
Totals.....	\$597,075,434 41	\$84,653,289 24	\$681,728,723 65

NOTE—Entire system of interstate roads.

A segregation of the increase in the fixed capital accounts for 1920 of steam railroads, electric railways, electric, gas, water, telephone and telegraph companies is shown in the following tables:

TABLE No. 15.

STEAM RAILROADS: ADDITIONS, BETTERMENTS AND EXTENSIONS FOR YEAR 1920.

The Atchison, Topeka and Santa Fe Railway Company.....	\$13,296,863 17
California Southern Railroad Company.....	169,723 73
California Western Railroad and Navigation Company.....	37,210 90
Central Pacific Railway Company.....	1,638,585 31
Hetch Hetchy Railroad.....	467,934 28
Inter California Railway Company.....	183,230 26
Los Angeles and Salt Lake Railroad Company.....	497,893 07
McCloud River Railroad Company.....	25,733 54
Minkler Southern Railway Company.....	572,489 32
Northwestern Pacific Railroad Company.....	423,670 37
San Diego and Arizona Railway Company.....	976,622 32
San Joaquin and Eastern Railroad Company.....	85,023 59
Sierra Railway Company of California.....	31,265 82
Southern Pacific Company.....	7,052,555 88
Southern Pacific Railroad Company.....	2,375,486 75
Tonopah and Tidewater Railroad Company.....	17,363 53
The Western Pacific Railroad Company.....	1,058,465 93
All other companies.....	\$28,910,117 74
Total.....	\$29,019,130 75

TABLE No. 16.

## ELECTRIC RAILWAYS: ADDITIONS, BETTERMENTS AND EXTENSIONS FOR THE YEAR 1929.

Central California Traction Company.....	\$42,823	24
Fresno Traction Company.....	32,115	70
Los Angeles Railway Corporation.....	409,061	58
Pacific Electric Railway Company.....	803,000	82
Sacramento Northern Railroad.....	281,252	26
San Francisco, Napa and Calistoga Railway.....	49,185	07
San Francisco, Oakland Terminal Railways.....	175,850	90
San Francisco and Sacramento Railroad Company.....	261,491	06
Tidewater Southern Railway Company.....	20,384	87
	<hr/>	
All other companies.....	\$2,075,255	48
	\$654,534	83
	<hr/>	
Total.....	\$2,729,790	31

TABLE No. 17.

## ELECTRIC COMPANIES: ADDITIONS, BETTERMENTS AND EXTENSIONS FOR THE YEAR 1929.

Amador Electric Light and Power Company.....	\$11,096	31
California Oregon Power Company.....	238,074	17
California Telephone and Light Company.....	66,528	76
Coast Counties Gas and Electric Company.....	115,640	16
Coast Valleys Gas and Electric Company.....	145,625	86
Great Western Power Company of California.....	842,448	62
Holton Power Company.....	100,176	79
Los Angeles Gas and Electric Corporation.....	478,835	65
Midland Counties Public Service Corporation.....	238,381	64
Ontario Power Company.....	130,321	23
Pacific Gas and Electric Company.....	2,995,821	31
San Diego Consolidated Gas and Electric Company.....	513,690	61
San Joaquin Light and Power Corporation.....	1,358,851	45
Santa Barbara Electric Company.....	42,667	64
Snow Mountain Water and Power Company.....	30,197	04
Southern California Edison Company.....	8,514,487	95
The Southern Sierras Power Company.....	818,060	27
Universal Electric and Gas Company.....	206,385	41
Vallejo Electric Light and Power Company.....	74,250	89
Western States Gas and Electric Company.....	623,162	96
	<hr/>	
All other companies.....	\$17,544,723	72
	39,166	52
	<hr/>	
Total.....	\$17,583,890	24

TABLE No. 18.

## GAS COMPANIES: ADDITIONS, BETTERMENTS AND EXTENSIONS FOR THE YEAR 1929.

Central Counties Gas Company.....	\$18,444	03
Coast Counties Gas and Electric Company.....	20,985	28
Coast Valleys Gas and Electric Company.....	49,406	89
Contra Costa Gas Company.....	57,268	33
Hanford Gas and Power Company.....	19,094	91
Los Angeles Gas and Electric Company.....	1,527,630	59
Midway Gas Company.....	560,265	89
Modesto Gas Company.....	77,017	53
Pacific Gas and Electric Company.....	1,451,896	50
River Bend Gas and Water Company.....	37,657	97
San Diego Consolidated Gas and Electric Company.....	300,272	37
San Joaquin Light and Power Corporation.....	62,612	12
Southern California Gas Company.....	921,513	72
Southern Counties Gas Company of California.....	677,182	63
Western States Gas and Electric Company.....	126,010	09
	<hr/>	
All other companies.....	\$5,906,958	84
	517,683	81
	<hr/>	
Total.....	\$6,424,642	65

\*Includes \$572,282.48 of United Railroads of San Francisco which was charged off to depreciation reserve.



TABLE No. 19.

TELEPHONE AND TELEGRAPH COMPANIES: ADDITIONS, BETTERMENTS AND EXTENSIONS  
FOR THE YEAR 1920.

California Telephone and Light Company.....	\$7,282	66
Colusa County Telephone Company.....	10,788	67
Colorado River Telephone Company.....	21,272	27
Federal Telegraph Company.....	60,358	08
Home Telephone Company of Covina.....	16,722	00
Home Telephone and Telegraph Company of Pasadena.....	83,481	17
Interstate Telegraph Company.....	8,282	93
Kern Mutual Telephone Company.....	7,243	62
Lindsay Home Telephone and Telegraph Company.....	6,497	41
Los Gatos Telephone Company.....	7,380	48
Monrovia Telephone and Telegraph Company.....	4,702	66
Oxnard Home Telephone Company.....	5,903	47
The Pacific Telephone and Telegraph Company.....	5,493,260	22
Pomona Valley Telephone and Telegraph Union.....	19,677	00
Redondo Home Telephone Company.....	6,218	82
Redley Telephone Company.....	17,473	28
Sacramento Valley Telephone Company.....	13,671	54
San Fernando Telephone and Telegraph Company.....	5,553	51
Santa Barbara Telephone Company.....	72,787	34
Santa Paula Home Telephone Company.....	6,207	40
Southern California Telephone Company.....	1,376,832	69
Southwestern Home Telephone Company.....	18,905	61
The Tulare Home Telephone and Telegraph Company.....	13,865	12
United States Long Distance Telephone and Telegraph Company.....	21,232	35
Western Union Telegraph Company.....	18,304,386	91
Whittier Home Telephone and Telegraph Company.....	6,510	70
	<hr/>	
All other companies.....	\$25,616,396	91
	<hr/>	
Total.....	\$25,947,492	94

TABLE No. 20.

## WATER COMPANIES: ADDITIONS, BETTERMENTS AND EXTENSIONS FOR THE YEAR 1920.

Bear Gulch Water Company.....	\$30,396	96
Belvedere Water Company.....	23,258	80
Benicia Water Company.....	20,286	02
Beverly Hills Utilities Company.....	10,679	68
The Campbell Water Company.....	7,176	66
City Water Company of Ocean Park.....	9,891	43
Claremont Domestic Water Company.....	13,388	34
Conservative Water Company.....	20,813	67
Consolidated Water Company of Pomona.....	9,076	45
Coronado Water Company.....	10,726	20
Cuyamaca Water Company.....	183,299	23
East Bay Water Company.....	1,018,904	25
The Electric Water Company.....	23,384	27
El Segundo Water Company.....	17,722	41
Farmers Irrigation Company.....	32,060	24
Fresno City Water Corporation.....	83,967	92
Hanford Water Company.....	27,900	00
Heracles Water Company.....	10,869	71
Huntington Beach Water Company.....	14,314	79
Imperial Utilities Corporation.....	19,027	14
Lake Hemet Water Company.....	22,449	67
The Monterey County Water Works.....	19,020	63
Napa City Water Company.....	9,062	22
North Fork Ditch Company.....	9,981	74
Pasadena Consolidated Water Company.....	23,002	52
Petaluma Power and Water Company.....	18,100	30
Port Costa Water Company.....	141,718	45
San Jose Water Works.....	161,268	43
South San Francisco Water Company.....	34,078	40
Southern California Edison Company.....	20,344	26
Spring Valley Water Company.....	243,067	88
Sutter Butte Canal Company.....	143,369	06
The Union Water Company of California.....	20,309	04
Western Water Company.....	31,045	46
Willits Water and Power Company.....	12,894	67
	<hr/>	
All other companies.....	\$2,496,854	89
	<hr/>	
Total.....	\$2,946,342	35

## CHAPTER VI.

## ENGINEERING DEPARTMENT.

The work of the Engineering Department of the Commission during the year ending June 30, 1921, is not marked by any radical departure from the work of the past several years. As is usual, valuations of utilities have been made and more or less lengthy investigations made in connection with rate proceedings.

The work of the Engineering Department is reported under several heads—that relating to electric and gas utilities being reported under the caption "Gas and Electrical Division"; that relating to water utilities being reported under "Hydraulic Division" and similarly, that relating to telephone and telegraph utilities being reported under "Telephone Division," except certain special investigations which have been supervised more directly by the Chief Engineer.

The work done by the Engineering Department in connection with transportation utilities has been confined to railroads and warehouses, no work having been done in connection with automobile transportation.

The more important valuation work has been the completion of the valuation of the properties of the Pacific Electric Railway Company; of the Sacramento Street Railway, the property of the Pacific Gas and Electric Company; cold storage warehouses of Los Angeles Ice and Cold Storage Company, Merchants Ice and Cold Storage Company and National Ice and Cold Storage Company; of the San Jose Railroads Company and one of the properties of the Humboldt Transit Company.

In an application by the city of Eureka asking the Commission to find the just compensation to be paid by it for the Humboldt Transit Company, is found the first proceeding in this state wherein a municipality sought the Commission to fix the just compensation for the acquisition of a street railway property.

During this year it was necessary to continue the work of the Engineering Department in connection with the application for rehearing of the Northern California Power Company in the matter of the application of the city of Redding to condemn its properties within that city. As noted before, because of the fact that this case has been made a test case before the Commission, it has been the subject of special consideration and required an unusually large amount of work in relation to the valuation of the properties involved.

The work of the department which is of special importance will now be taken up.

## VALUATIONS.

## United Railroads of San Francisco.

The valuation of the properties of the United Railroads of San Francisco was completed and used by the Commission in connection with the application by this utility asking approval of a plan of reorganization, among the provisions of which was the exchange and scaling

down of securities. A considerable amount of time has been necessary for this valuation because four valuation figures were found; because the inventory was taken in considerable detail and because the properties included were owned by five different corporations—United Railroads of San Francisco, The San Francisco Electric Railways, Gough Street Railway Company, Sutter Street Railway Company and South San Francisco Railway and Power Company. The totals found for the system are as follows:

Basis of valuation	Reproduction cost	Condition, per cent	Reproduction cost less depreciation
Historical reproduction cost.....	\$30,842,963 00	82	\$25,357,848 00
Reproduction cost new.....	51,818,258 00	80	41,400,010 00

In this connection it may be noted that the inventory prepared by the Engineering Department has been used as a basis for a valuation made by the city and county of San Francisco, of detail in which this valuation was presented. It may also be noted that the Commission loaned to the city and county of San Francisco one of its engineers in the Transportation Department to assist the city engineer in his work, his compensation while on the work being paid by the city.

#### Pacific Electric Railway Company.

In June, 1919, as noted in the last year's report, the Commission instructed its Engineering Department to make a valuation of the properties of Pacific Electric Railway Company. During this year this work was completed, the totals found by the Engineering Department and subject to modification by the Commission, after the valuation is introduced in evidence, being as follows, the date of valuation being December 31, 1920:

Basis of valuation	Reproduction cost	Condition, Per cent	Reproduction cost less depreciation
Historical reproduction cost.....	\$71,194,759 00	79	\$56,372,096 00
Reproduction cost new.....	103,600,000 00	79	82,700,000 00

The figures given above for valuation on the reproduction cost new basis were not made as the result of an elaborate detailed valuation, but are an approximate estimate of what a reproduction cost figure, under a five-year construction period ending December 31, 1920, would come to.

Historical reproduction cost, as stated above, is the result found by adding to an inventory and appraisal, as of June 30, 1914, additions and betterments at actual cost from this date to December 31, 1920. Lands, however, were reinventoried and reappraised as of December 31, 1919.

#### Humboldt Transit Company.

Humboldt Transit Company operates an electric street railway in the city of Eureka with approximately twelve miles of track. During the past year the city of Eureka having filed an application asking the

Commission to fix just compensation to be paid for all of the operative property of this carrier, the Engineering Department was instructed to prepare a valuation. This is the first instance in which the Commission has been asked to fix the just compensation to be paid by a municipality for the acquisition of a street railway.

In connection with this valuation a study was also made of the service, operating and financial conditions of this road and all of this data, together with the valuation, was used in connection with the fixing of the just compensation to be paid by the city.

#### **Sacramento Street Railway.**

Pacific Gas and Electric Company, owner of the Sacramento Street Railway, applied to the Commission for authority to increase its fares. This road does a passenger business exclusively, operating some forty-five miles of track entirely within the city of Sacramento. At the first hearing attention was drawn to the fact that a decision might be made by the Commission acting only in its judicial capacity, or that an investigation might be made by the Engineering Department with the cooperation of the railway and the city, and a decision made after such facts as would be developed were introduced in evidence. The latter course was decided upon and as a part of this investigation a valuation was made of the Sacramento Street Railway.

The Pacific Gas and Electric Company was then engaged in making a valuation as of December 30, 1919, of all of its properties, including not only the street railway department but the electric, gas, water and steam departments, so the inventory of the Engineering Department was of the same date.

The tabulation below gives totals found as of December 31, 1920, these figures being obtained by adding to the inventory and appraisal, as of December 31, 1919, net additions and betterments for the following year.

Basis of valuation	Reproduction cost	Condition, per cent	Reproduction cost less depreciation
Historical reproduction cost.....	\$1,984,765 52	73	\$1,457,851 82
Reproduction cost new.....	3,403,631 52	74	2,515,221 53

While the valuation was submitted to the interested parties no hearing was held this year and the figures are subject to modification by the Commission after revaluation is introduced in evidence.

For use in this rate case the Engineering Department made, in addition to the valuation, a report on the service and operation of this road. This report will be discussed later.

#### **San Jose Railroads.**

A valuation was also made of the San Jose Railroads in connection with its application for an increase in passenger fares, this road, like the Sacramento Street Railroad, being engaged exclusively in the transportation of passengers.

The following totals as of December 31, 1920, cover 36.8 miles of track located partly within the city of San Jose, partly within the town of Santa Clara and partly within Santa Clara County, unincorporated.

Historical reproduction cost.....	\$1,540,191 00
Historical reproduction cost less depreciation.....	1,050,032 00
Condition per cent.....	68

While the valuation was submitted to both the Commission and the city of San Jose, the Commission has yet to pass on the valuation and the figures are subject to modification.

In this same rate proceeding a report was also made on the service, operating and financial conditions.

#### Cold storage warehouses.

In connection with investigation into the rates charged for storage in cold storage warehouses, the engineering department made a valuation of the properties devoted to this purpose of three of these utilities in Los Angeles: the Los Angeles Ice and Cold Storage Company, the Merchants Ice and Cold Storage Company and the National Ice and Cold Storage Company. These valuations were the first made by the Engineering Department of warehouses of this character and cover, as noted above, only those parts of the property which are devoted to use as public warehouses. It was necessary, however, since much of the equipment in these plants is used for the production of ice as well as in maintaining low temperature in the cold storage rooms, to make an inventory and appraisal of much more property than is shown in our valuation. The valuations of these properties are as follows:

	Historical reproduction cost	Reproduction cost less depreciation
<b>Los Angeles Ice and Cold Storage Company:</b>		
Operative property—Inventory as of September 1, 1920:		
Seventh Street plant.....	\$409,790 00	\$329,194 00
Fourth Street plant.....	586,936 00	486,255 00
<b>National Ice and Cold Storage Company:</b>	\$996,726 00	\$815,440 00
Operative property—Inventory as of September 20, 1920.....	\$278,849 00	\$210,325 00
<b>Merchants Ice and Cold Storage Company:</b>		
Operative property—Inventory as of October 15, 1920.....	\$378,849 00	\$210,325 00

#### INVESTIGATIONS OF RAILWAY SERVICE AND OPERATION.

During the year several comprehensive investigations have been made into the service, operating and financial conditions of several street railways, these investigations having been made in connection with applications involving an increase in passenger fares. Such investigations have been made on the Pacific Electric Railway Company, Sacramento Street Railway Company, Sacramento Street Railway (Pacific Gas and Electric Company), San Jose Railroads and Peninsular Railway Company.

**Pacific Electric Railway.**

During all of last year a considerable force was engaged in making an investigation into the service, operating and financial conditions of this road in connection with pending rate proceedings. The work was not completed during the year but is expected to be finished in the fall of 1921.

This investigation was made to assist the Commission in reaching the decision in rate proceedings affecting all of the Company's rates.

The program may be summarized as follows:

I. Analysis, line by line, for the entire system of—

- (a) Revenues from operation (passenger and freight).
- (b) Expenses of operation (passenger and freight).
- (c) Service rendered:

Number of passengers.

Origin and destination of passengers.

Operating schedules as to time tables and to number of seats offered.

- (d) Probable future growth of communities.

This analysis should lead to conclusions as to present and future earnings of each line, its profitableness or unprofitableness, possible rerouting, possible transferring, possible change or discontinuance of service, etc.

II. Study of possible changes through additions to fixed capital, either by railway company or the communities, or both.

This branch of the problem is related to the studies carried on in connection with the Los Angeles Terminal investigation and to matters before the Commission in Case No. 1002—Hollywood service.

III. Sources and cost of power, its transmission and distribution, use of feeder cables, substations, etc.

IV. System-wide analysis and study of operating costs including taxes, depreciation, paving, franchise taxes, organization and administration; deferred maintenance.

V. Study and analysis of past, present, and proposed capital expenditures and their relation to the expenditures suggested by us as a result of this investigation.

VI. The freight business.

The study of the freight business is important because one of the most important factors in the development of the Pacific Electric has been its value as a feeder of freight traffic into the Southern Pacific lines. The fact must also not be lost sight of that the Pacific Electric ranks third as a freight carrier of all railroads (steam and electric) in California.

VII. Miscellaneous studies into economies of operation (requirements for additional rolling stock; application of one-man cars to cross-town lines, etc.).

VIII. Franchise situation in Los Angeles and other communities.

IX. Relation of Pacific Electric to Southern Pacific and to other enterprises (Los Angeles Terminal Company, etc.).

Later there was added to this program a study of the cost of automobile transportation with a view of ascertaining whether it would be advisable or practicable to substitute or supplement the present electric railway service on some lines or in some services with motor transportation service.

**Sacramento Street Railway.**

An investigation was also made into the service and operation of the Sacramento Street Railway which is the property of Pacific Gas and Electric Company.

This investigation was also made in connection with an application in which this utility applied for authority to increase its passenger fares. This report required some 150 pages, including the tables and drawings, was completed during the year and submitted to the interested parties. The purpose of making such reports is to set forth facts as relating to the revenue and expenses; to show as a result of a careful survey the quality of the service rendered and any possibility of increasing the revenues or decreasing the expenses and to set forth the past, present and possible return to the utility as one factor in measuring whether or not it is earning a fair return on the fair value of its property.

#### **San Jose Railroads and Peninsular Railway.**

A report on the service and operation on these two electric roads was also made in connection with rate proceedings filed by these utilities in which authority was requested to increase passenger fares. Since both companies are controlled through stock ownership by Southern Pacific Company and have the same set of officers and many employes and facilities in common, one report was made to cover both properties. This report is very similar to the report made for the Sacramento Street Railway and was practically completed at the end of the year.

These reports on service and operation, setting out the facts and possibilities with regard to the operation, service and financial conditions have apparently been a successful measure toward brief and concise presentation at public hearings of the real issues involved and have apparently been well received by the public interested, the utilities and the Commission.

### **RAILROAD CROSSINGS AND SAFETY.**

#### **Grade crossings.**

The Engineering Department has continued to make an inspection of grade crossings leading to recommendations along the line of safety.

Complete survey of grade crossings was made in the cities of Lindsay and Exeter, with recommendations offered for the reduction of existing hazards.

Applications for new grade crossings over railroads have been investigated and recommendations made. The various counties have made 57 applications, incorporated municipalities have made 8 applications and the state has made three applications for new road or street grade crossings. Of these crossings 45 were over the Southern Pacific, 13 over the Santa Fe, 2 over the Pacific Electric and 8 over other railroads. In addition, the Southern Pacific Company made 32 applications, the Santa Fe 15 applications, the Pacific Electric 11 applications and other railroads 7 applications; in all 65 applications for permission to lay tracks across existing roads and streets, making a grand total of 133 applications for new grade crossings. Fourteen of these applications have been denied, 115 have been granted and 4 are awaiting disposition.

**Grade separations.**

No grade separations have been ordered during the year by the Commission.

The project of separation of grades between the state highway and the Southern Pacific at two locations near Altamont, postponed during the war, has been revived, with the result that contract has been let for the construction at one of the crossings. In connection with all applications for a grade crossing a subway under and various types of bridges over the tracks of the Southern Pacific at Seventh street in Oakland has been investigated and estimates have been presented.

A study has also been started looking toward the separation of the crossing of the state highway over the Southern Pacific at Pismo.

The application of the State Highway Commission for a separation of grades with the San Diego and Arizona Railway at Jacumba, mentioned in last year's report, has been settled by negotiation between the parties concerned.

**Safety devices.**

Automatic flagmen have been installed on recommendation or order of the Commission at various important crossings and investigations made with respect to protection at other crossings.

**Interlocking plants.**

The San Francisco-Oakland Terminal Railways has replaced all of the detector bars at its interlocking towers with automatic track circuits at a large expense, this action being taken on the recommendation of the Engineering Department after a detector failure nearly resulting in a serious accident. As is usual, several interlocking plants have been altered or rebuilt. These charges are all passed upon, the most important perhaps being at the M street bridge, Sacramento, where radical changes toward the promotion of public safety have been made as a result of the Commission's order.



## CHAPTER VII.

## GAS AND ELECTRICAL DIVISION.

The Gas and Electrical Division of the Commission has been engaged primarily during the past twelve months on work in connection with electric and gas rate proceedings, resulting from applications for increased rates filed by the utilities; service inspection and enforcement of standards for gas service; studies in connection with the revision of safety standards for electric line construction; enforcement of General Order No. 52, covering matters of inductive interference; supervision and inspection of proposed power plant developments of electric utilities; enforcement of General Order No. 58, covering gas service, and special investigations into efficiency and economy of gas production and use.

Electric and gas rates have during the period been further increased over the advances granted during the period ending June 30, 1920, due primarily to still further increases in the cost of oil, labor, material and supplies, and a more serious shortage of hydro-electric power during the year 1920 than occurred during the preceding years and inability on the part of the utilities to complete any adequate additions to hydro-electric plant capacities prior to the middle of the year. The necessary delay between the time of increases occurring in the price of oil and the time of official action on increases in rates resulted in a large number of increases in gas rates during the first six months of the year, which were largely due to the increases in the price of oil in March and July of 1920. The Commission is pleased to report, however, that with conditions tending toward normal reductions have been made in certain of the electric rates, notably the rates of Pacific Gas and Electric Company and Great Western Power Company, which were reduced approximately 8 per cent effective April 10, 1921; San Joaquin Light and Power Corporation's agricultural rates reduced approximately 5 per cent effective April 1, 1921, and Southern California Edison Company's rates reduced approximately 12 per cent effective April 20, 1921.

On May 13, 1921, a reduction of 25 cents per barrel was made in the price of oil. The result of this reduction has been to do away with further increasing of rates for artificial gas and indicates the possibility of a reduction in gas rates in the future. It has been necessary to increase certain rates for natural gas owing to the increased cost of production, increased labor and other items of expense.

## RATE PROCEEDINGS DECIDED.

The rate proceedings involving gas and electric utilities which have been decided during the twelve months' period are set forth in Tables Nos. I and II herewith.

**TABLE I.**  
**ELECTRIC RATE PROCEEDINGS DECIDED, YEAR ENDING JUNE 30, 1921.**

Proceed- ing	Utility	Territory	Decision Number	Effective date	Change
5083	Needles Gas and Electric Company	Needles	8073	September 20, 1920	Increase
5334	Southern Sierras Power Company, Hol- ton Power Company	Entire territory	8119	September 20, 1920	Increase
5394	Southern California Edison Company	Entire territory	9014	April 20, 1921	Decrease
5567	Pacific Gas and Electric Company	Entire territory	9017	April 10, 1921	Decrease
5585	Great Western Power Company of Cali- fornia	Entire territory	9018	April 10, 1921	Decrease
5703	Coast Valleys Gas and Electric Company	Entire territory	7967	August 13, 1920	Increase
5723	Ojai Power Company	Entire territory	7882	July 25, 1920	Increase
5759	California Telephone and Light Company	Entire territory	8006	August 27, 1920	Increase
5842	Pacific Electric Railway Company	Entire territory	(9246)	August 15, 1921	.....
5859	Bay Point Light and Power Company	Bay Point	7967	August 24, 1920	Increase
			(9184)	June 24, 1921	Decrease
5895	California Oregon Power Company	Entire territory	9169	July 16, 1921	Increase
5925	Middle Yuba Hydro Electric Company	Entire territory	8178	October 10, 1920	Increase
5931	Napa Valley Electric Company	Entire territory	8381	December 6, 1920	Increase
5932	A. Sorenson	Oakland	7968	August 16, 1920	Increase
5941	Amador Electric Light and Power Com- pany	Amador County	8113	September 20, 1920	Increase
5942	Western States Gas and Electric Company	Stockton	8459	December 30, 1920	Increase
6001	Fair Oaks Electric Company	Fair Oaks	8223	October 25, 1920	Increase
6066	J. G. Peters	Dutch Flat	8242	October 20, 1920	Increase
6078	San Diego Consolidated Gas and Electric Company	San Diego County	8638	March 10, 1921	Increase
6186	Los Angeles Gas and Electric Company	Los Angeles	8244	October 18, 1920	Increase
6710	Needles Gas and Electric Company	Needles	(9089)	June 20, 1921	Increase

**TABLE II.**  
**GAS RATE PROCEEDINGS DECIDED, YEAR ENDING JUNE 30, 1921.**

Proceed- ing	Utility	Territory	Decision Number	Effective date	Change
5526	Coast Counties Gas and Electric Com- pany	Entire	7908	July 26, 1920	Increase
5654	San Joaquin Light and Power Corpora- tion	Merced	8016	August 26, 1920	Increase
5655	San Joaquin Light and Power Corpora- tion	Selma	8042	August 26, 1920	Increase
5692	Southern Counties Gas Company of Cali- fornia	Ventura	8099	September 20, 1920	Increase
5694	Sacramento Gas Company	Lodi	8241	October 25, 1920	Increase
5729	Western States Gas and Electric Com- pany	Eureka	7940	August 15, 1920	Increase
5942	Western States Gas and Electric Com- pany	Stockton	8459	December 30, 1920	Increase
5948	Southern Counties Gas Company of California	Orange County	8680	March 20, 1921	Increase
5996	Ukiah Gas Company	Ukiah	8005	August 26, 1920	Increase
6006	Hanford Gas Company	Hanford	8120	September 18, 1920	Increase
6010	Citrus Belt Gas Company	Entire	8123	September 20, 1920	Increase
6029	Twin Cities Gas Company	Beaumont, Banning	8205	October 16, 1920	Increase
6068	Southern Counties Gas Company of Cali- fornia	Long Beach	9021	July 1, 1921	Increase
6078	San Diego Consolidated Gas and Electric Company	San Diego County	8638	March 10, 1921	Increase
6079	Riverbend Gas and Water Company	Kingsburg and vicinity	8281	October 26, 1920	Increase
6108	Pacific Gas and Electric Company	Entire	9125	August 1, 1921	Increase
6291	Napa Valley Electric Company	St. Helena	8470	December 30, 1920	Increase
6326	Los Angeles Gas and Electric Corpora- tion	Los Angeles and vicinity	9132	August 1, 1921	Increase
6328	Contra Costa Gas Company	Contra Costa County	8755	April 20, 1921	Increase
6338	Southern California Gas Company	Los Angeles and vicinity	9133	August 1, 1921	Increase
6614	Coast Valley Gas and Electric Company	Salinas and Monterey	8937	April 20, 1921	Increase

**ELECTRIC RATE INVESTIGATIONS.**

During the twelve months two very important and exhaustive investigations into electric rates have been completed and decisions rendered. These are the applications of The Southern Sierras Power Company, decided in September, 1920, and the Southern California Edison Company, decided in March, 1921. The investigations in these proceedings involved the valuation of properties totaling in excess of \$110,000,000, extensive hearings, analysis of evidence, and the determination of a definite rate base for the two utilities and more or less fixed or definite rates for electric service affecting the consumers in the southern part of the state.

In addition to the general gas proceedings which have been passed upon the Commission has gone exhaustively into the gas rates of Pacific Gas and Electric Company and also Los Angeles Gas and Electric Corporation, which two proceedings involve the gas rates to approximately 80 per cent of the gas consumers in the State of California.

At the close of the year the Gas and Electrical Division of the Commission is actively engaged in work on three proceedings involving the fixing of more definite and semipermanent rates for the Pacific Gas and Electric Company, Great Western Power Company and San Joaquin Light and Power Corporation. This work involves the determination of the reasonable rate base on each one of the utilities' systems and a reanalysis and refixing of electric rates thereon and will occupy the better part of the ensuing twelve months. Indications are, with the general tendency to reducing costs, that further reductions may be made in electric rates.

It is interesting to point out that the peak in electric rates has apparently been reached and that already the rates have been reduced from a maximum of approximately 35 per cent in excess of prewar rates to approximately 25 per cent, and it is well to bear in mind that although other commodities increased in general from fifty to several hundred per cent the rates of electric utilities in the State of California were increased on the average not to exceed 35 per cent and have since been reduced to a basis of approximately 25 per cent.

**GAS SUPERVISION AND INSPECTION.**

A comprehensive program of supervision and inspection of gas service following the issuance of General Order No. 58 of the Commission has been carried on throughout the year. Inspections have been made of all gas utility operations and the result has been uniform improvements in gas service which benefit not only the public but the utilities inspected.

The Joint Committee on Efficiency and Economy of Gas, which was organized in the spring of 1920 to study carefully the manufacture and use of gas to determine its efficiency and economy, has been actively engaged in tests for twelve months. Careful analysis and study of the operations of two plants in the state have been carried on and although final report has not been made it is expected that much benefit will result from this investigation.

### STANDARDS OF ELECTRIC LINE CONSTRUCTION.

Standards of electric line construction are practically completed and a material advance in the improvement of safety conditions will result from the enforcement of the new order.

Only one large electric valuation has been completed during the year, that being the valuation of the Southern California Edison system in connection with its main rate proceedings. A force of engineers is at present actively engaged in a careful check of the inventory and determination of the valuation both on the historical reproduction basis and the reproduction cost new basis of the Pacific Gas and Electric Company's system, the largest system in the state, and on the San Joaquin Light and Power Corporation's system.

The work in connection with the enforcement of the General Order relative to inductive interference has increased materially during the year owing to the rapid development of power and the increasing number of transmission lines being constructed. The handling of this work, however, has been so arranged that it is being carried out informally by the members of the division and it has not been found necessary to handle any of the complaints by formal proceeding.

### OIL AND GAS SITUATION.

During the year the oil situation has materially improved especially during the latter six months of the period. During the first part of the fiscal year it was expected that possible curtailment in use would be necessary and that the quality of oil to be supplied would be materially reduced. Conditions have largely reversed and there has occurred both a reduction in the price of oil and a betterment in the quality of the same for gas-making use.

During the year the natural gas supply to Los Angeles and vicinity has been increased by the enlargement of the transmission lines from Midway fields to Los Angeles by approximately eight to ten million cubic feet capacity daily. Increase in supply in the Orange County fields has occurred in certain districts but in general the total supply has remained approximately the same. The growth of business in Los Angeles and vicinity has been such, however, that it has been found necessary to reduce the quality of gas distributed in Los Angeles from 815 British thermal units standard to 750, and it will again be necessary during the coming year to supervise the distribution of natural gas in Los Angeles and vicinity as occurred during the previous winter. During the winter of 1920-1921 an engineer of the Gas Division of the Railroad Commission was assigned to Southern California with the duty of supervising the distribution of natural gas between the utilities, with the result that a very serious shortage of gas was largely averted.

### ELECTRIC DEVELOPMENT.

The development of hydro-electric power by the larger public utilities of California has gone ahead very rapidly during the past twelve months. A large capacity in additional hydro-electric plants has been completed during the period, the notable completions being:

Company	Plant	Capacity, kilowatts	Completed
San Joaquin Light and Power Company.....	Kerekhoff Development.....	34,000	August 15, 1920.
Southern California Edison Company.....	Big Creek No. 2.....	17,500	January, 1921.
Great Western Power Company.....	Kern No. 3.....	30,000	February, 1921.
City of Los Angeles.....	Caribou Development.....	44,000	May, 1921.
	San Francisco Plant No. 2.....	20,000	July, 1920.

Steam plants were completed during the same period as follows:

Company	Capacity, kilowatts	Location	Completed
San Joaquin Light and Power Company.....	12,500	Bakersfield.....	July, 1920.
Pacific Gas and Electric Company.....	12,500	Button Willow.....	June, 1921.
Los Angeles Gas and Electric Corporation.....	12,500	Oakland.....	January, 1921.
	10,000		

At the close of the 12 months' period, there were under construction hydro-electric power plants as follows:

Company	Plant	Capacity, kilovolt amperes
Pacific Gas and Electric Company.....	Hat Creek No. 1.....	12,500
	Hat Creek No. 2.....	12,500
	Spring Gap Plant.....	6,000
	Pit River No. 1.....	60,000
	Drum Power House.....	12,500
San Joaquin Light and Power Corporation.....	Enlargement of Kern Canyon Plant.....	10,000
Southern California Edison Company.....	Big Creek No. 8.....	22,500
Southern Sierras Power Company.....	Levinig Creek Plant.....	10,000

Preliminary work is also being done by Southern California Edison Company in its Big Creek No. 3 plant, to be completed in 1923.

#### POWER SHORTAGE IS OVER.

The power shortage which was so serious in 1918 and was quite serious in the fall of 1920, owing to the fact that the power plants had not been completed and a dry year condition existed, has been eliminated for the year 1921, and, from present indications, it appears that this difficulty has been eliminated for the future or at least for a number of years as the development of hydro-electric power has increased at a very rapid rate and the plants to be brought in during the next twelve months will relieve the shortage conditions materially. In general since January, 1921, there has been a tendency to a slowing up of the demands for electric power in the northern part of the state. The growth of business has, if anything, declined while the output for 1921 will only slightly exceed that for 1920. In the southern part of the state the conditions have been considered quite different, the load of the electric companies increasing steadily and at even a greater rate than prior to the war.

## CHAPTER VIII.

## HYDRAULIC DIVISION.

During the period covered by this report there have been issued by the Commission 222 formal decisions based on the work of the Hydraulic Division, which handles all matters pertaining to water utilities, coming within the purview of the Public Utilities Act.

These matters classified, are as follows:

Rates -----	90
Transfer of property -----	42
Issuance of securities -----	36
Service -----	34
Investigation on Commission's own motion -----	7
Discontinuance -----	8
Certificate of public convenience and necessity -----	1
Rules and regulations -----	3
Confirming contract -----	1
Total decisions rendered -----	222

During the same period there have been filed a total of 189 formal proceedings requiring the attention of this division in each instance. A summary of such matters filed is as follows:

## Applications:

Rates -----	69
Transfer of properties -----	41
Securities -----	21
Discontinuance -----	6
Certificate of public convenience and necessity -----	5
Rules and regulations -----	2
Service -----	1

## Cases:

Service -----	34
Investigation on Commission's own motion -----	4
Invasion of territory -----	1
Rates -----	5

Total matters filed ----- 189

## RATE PROCEEDINGS.

It will be seen from the classification of decisions rendered during the last fiscal year that decisions in proceedings involving applications by various water utilities throughout the state for rate increases predominate.

Occasioned by continuous increased costs of labor and materials entering into the construction and operation of water companies

throughout the state this department has been called upon to investigate the reasonableness of applications for rate changes to meet these advanced costs, far exceeding in number similar applications filed in any other like period.

These matters are of great importance and require a thorough field and office investigation by the engineers of this division. In each particular instance where rates are involved, an exhaustive investigation into the affairs of the utility is necessary, requiring in each individual case a detailed inventory of the properties from which an appraisal of the used and useful properties is made constituting a rate base and one of the elements of the annual changes designed to be produced by the rate revision. A search for unit construction costs from the records of the company is necessary and, when obtained, applied to the details of the inventory. A detailed analysis of operation and maintenance expense covering a period of years preceding the investigation is compiled which, together with the available cost data of other utilities operating in neighboring territory and under like conditions, permits the engineer handling the case to determine with great accuracy future annual maintenance and operative expense. Other conditions entering into such proceedings are variable and a detailed study of each subject arising is made necessary. It will be seen from the foregoing, matters of such a nature require considerable time and study in preparation for hearing and necessary reports subsequent thereto.

A total of sixty-five of such applications were decided during the year requiring a revaluation of properties by the engineers of this division to the extent of \$8,000,000. This figure is exclusive of valuations for purposes of sale which matters require an investigation on the part of this division in as minute detail as do rate proceedings.

A tabulation is attached hereto setting forth a summary of rate proceedings decided and the elements resulting from the investigation of such proceedings. The total gross revenue for the sixty-five utilities coming before this Commission for the year preceding their investigation by this division amounted to \$845,515. The gross revenue designed to be produced by the rate revisions amounted to \$1,079,538, an increase of 28 per cent.

#### VALUATION OF PROPERTY.

A recapitulation of valuations completed by this division during the fiscal year ending June 30, 1921, is as follows:

Estimated original cost of properties involved as of date of investigation	\$8,296,804 00
Reproduction cost new—depreciated as of date of filing	38,559,128 00
Grand total	\$46,955,932 00

The above figures take into consideration all properties valued by the engineers of this division both for the purpose of rate fixing and for acquisition. A comparison of valuations completed in previous years shows that a greater number of cases requiring appraisals were called to the attention of this division during the period covered by this report than during any other fiscal year in the history of the Com-

mission. Valuations for the purpose of rate fixing amounted to \$8,296,804, while valuations for the purpose of transfer amounted to \$38,559,128.

**(a) Valuations for transfer purposes.**

Appraisals of properties of six water utilities in this state for the purpose of transfer amounted to \$38,559,128. Of this total \$37,000,000 represents the depreciated reproduction cost of the properties of the Spring Valley Water Company.

In this particular instance the Railroad Commission agreed to comply with the request of the city of San Francisco to fix a fair and reasonable amount for the acquisition by the city of the properties of the Spring Valley Water Company, the city specifically setting forth the properties desired. In this procedure the board of directors of the Spring Valley Water Company concurred, passing a resolution at a regular meeting to that effect. It was also the desire of the city officials to have the Commission express its opinion as to the desirability and wisdom of the acquisition by the city of such properties. In acceding to the request of the city and in announcing conclusions and recommendations the Commission undertook the task attempting only to be helpful to the best interest of the city of San Francisco. The Commission's finding of a fair price for the property to be acquired, fair both to the city and the company, was \$39,000,000. This figure was arrived at after exhaustive investigation of the properties of the company and after full consideration of all the elements entering into the situation.

In response to the request of the city that the Commission give its opinion on the public policy of the purchase, the report set out cogent reasons from an economic viewpoint why the city should acquire the utility.

With similar care the properties of the Union Water Company of California were valued at the request of the company to sell and the East Bay Water Company to acquire. The opinion in the matter sets forth that in considering an application of one water company to transfer its properties to another the Commission holds that the consolidation of the two operating companies will not only benefit the utilities interested, but will also be of benefit to the public in that it will eliminate expensive competition and the construction of duplicate facilities, all of which the public would be obliged to pay for through rates.

A sum of \$1,100,000 was found to be a fair value of such properties for purposes of transfer.

In addition to formal matters 803 informal complaints were given attention by this division. Detailed description of this work will be found in the chapter on informal complaints.

#### **DISCONTINUANCE OF SERVICE.**

Abandonment of public utility service is of vital importance to those directly affected and in releasing owners of systems desiring to evade public regulation, the Commission investigates most thoroughly all facts leading up to such a request. Varied reasons for discontinuance are incorporated in the applications submitted, the claim of non-



compensatory service being most common. However, when it becomes apparent that consumers on an existing system that is sustaining an increasing financial loss from operation, thus hindering the rendition of adequate service, will not be inconvenienced, the Commission does not hesitate to relieve the utility of obligation when a solution fair to its patrons can be worked out. Upon investigation by the engineers of this division such matters are often adjusted whereby the affected consumers are accommodated by the extension of or connection with the mains of a nearby system, or by the formation of a mutual organization through which the consumers own and manage their own supply, bettering service conditions and helping to prevent further financial loss. Service to the consumers is always foremost and any attempt "to get out from under" by interests having the supplying of water only incidental to other gains, is readily blocked.

Eight applications for discontinuance were called to the attention of this division, of which four were granted and four denied.

#### SUPERVISION OF DAM CONSTRUCTION.

This division is called upon to examine plans and specifications of any dam contemplated by public utilities operating within this state and its approval of such plans is necessary before actual construction can begin.

The safety of such structures is paramount and inspection trips in the field are made from the beginning of construction until final completion, necessitating general supervision of work being performed in order that plans as approved are adhered to. Considerable responsibility rests with the engineers assigned to this work, requiring clear insight in work of this type.

Three large dams are now under construction as follows:

(*Arrowhead Reservoir and Power Company.*) *Little Bear Valley Dam.* Earth-fill type with concrete corner wall, filling being done by hydraulic process. Maximum height 160 feet.

*Scott Dam (Snow Mountain Water and Power Company).* Concrete gravity overflow type with maximum height of approximately 120 feet.

*The Lake Kerckhoff Dam.* Owned by the San Joaquin Light and Power Corporation, located on the San Joaquin River in Fresno and Madera counties, was completed during the last fiscal year. This is a concrete dam of the constant angle type, with a maximum height of approximately 120 feet.

#### INVESTIGATIONS ON COMMISSION'S INITIATIVE.

A careful check at all times is maintained by this division of informal complaints filed with particular view to the number and regularity of such complaints against any one water company.

When conditions get beyond the range of informal adjustment a formal investigation into the affairs of the utility from all angles is instituted by the Commission. Thereupon engineers are sent into the field to report the existing conditions and offer suggestions and recommendations as to their possible improvement. The Commission's find-

ings are designed to prevent the recurrence of conditions complained of in some instances becoming quite drastic.

Seven decisions in matters instituted on the Commission's own motion were rendered during the year just ended.

#### WATER CONSERVATION MEASURES.

For a period of three years preceding this report and extending beyond the termination of the 1920 irrigation season, this state has been confronted with a condition threatening its agricultural welfare. Successive years of drought occasioned by less than normal rainfall, aggravated by increasing demands for irrigation water and the development of hydro-electric energy, created a situation approaching a calamity in the history of regulation of water utilities within this state. The alleviation of such a situation was of vital necessity and a far-sighted policy of conservation and regulation became necessary in order that the utmost good of the waters available could result. On the initiative of the Commission the Hydraulic Division aided by its available data, was able to work out a policy of conservation and waste restriction, resulting in the formation of the Emergency Water Conservation Conference. A more detailed description of the formation of this body and its efforts to minimize the threatened heavy loss is covered in the Annual Report of this division for the year ending June 30, 1920, to which reference is made. Its predicted success with reference to the utilization and equitable distribution of the available supply was fulfilled and its untiring efforts and exhaustive investigations, not only prevented what seemed to be ultimate losses of crops, but also saved threatened litigation.

In addition to active participation in the work of the conference, the Hydraulic Division has been independently active throughout the state during this acute period of dearth. One of the outstanding features of such helpfulness is described at length in the preceding annual report of this division wherein this Commission in accordance with an unsolicited agreement entered into by three of the state's large water and power companies agreeing to pool their respective diversion rights, offered the problem of prorating the diminished flow of the river to the Commission for solution. Two members of the Hydraulic Division were placed in the district affected and empowered to supervise the proration of the available waters and to restrict waste. As stated in the preceding report 37 per cent of the rice acreage in California was involved and awaiting irrigation with an anticipated normal crop estimated to yield approximately \$25,000,000. Late into the irrigation season of 1920 this self-imposed regulation continued, resulting in the harvesting of a normal crop and receiving the unstinted commendation of all concerned.

#### COST DATA.

The Commission realizing the extreme fluctuation in the cost of materials and supplies necessary in the construction and operation of water companies throughout the state, particularly in view of the soaring prices created by the war emergency, entered into the preparation of a cost filed that would contain current and past prices on all materials.

After an exhaustive survey, data have been assembled in compact and useful form so that it is now possible to give an authentic and comprehensive estimate as to original cost on all materials purchased since 1900. In addition to such information, a large amount of supporting data has been accumulated from a personal investigation into the records and vouchers of water companies throughout the state containing original installation construction costs enabling an estimate to be formed with a high degree of accuracy. No efforts have been spared to make such information complete and it is without doubt one of the most important and timesaving accomplishments undertaken by this division during the past year.

#### OTHER WORK PERFORMED.

Under this caption numerous subjects might be discussed at length which are of great importance requiring time and effort by members of this division to handle, but only an attempt at the high lights is listed.

Investigations leading to the granting of certificates of public convenience and necessity to construct and operate public utility water properties, calling for a detailed study, both in the field and office, into all phases of organization and operation of a water plant as to the wisdom of allowing or denying such an application in order that public interests might be best served. Numerous certificates were filed during the last fiscal period.

Formal complaints questioning the adequacy of service are numerous requiring experienced engineering knowledge in locating the basis of decreasing plant efficiency and the recommendation of additional facilities in order that service might be improved. Decisions numbering 34 were rendered relative to such matters during the last year.

Matters pertaining to the issuance of securities although handled by the Department of Finance and Accounts at times require an independent investigation from an engineering viewpoint, at times calling for a detailed inventory and appraisal. Thirty-six decisions covering the issuance of stocks of water utilities, bonds and evidence of other indebtedness were filed.

The justness of rules and regulations is continually coming before this department for answer and a careful study of operating conditions becomes necessary before rules and regulations are accepted for filing.

Other informal matters are daily being called to the attention of this division both through correspondence and verbally offering some very complex problems to be settled in the rendition of satisfaction to all parties concerned.

#### CLASSIFICATION OF DECISIONS.

A classification of all decisions rendered is attached setting forth in detail utilities affected.

## TRANSFERS.

Decision No.	Application No. or Case No.	Name of utility
7965	5933	E. Gallagher to buy and W. I. Fitzgerald to sell.
7965	5208	Fresno City Water Company to sell and Fresno City Water Corporation to buy.
7998	6023	East Bay Water Company to sell lands.
8090	5908	Walnut Creek Water Company to town of Walnut Creek to operate system.
8196	6124	Citizens Water Company of San Jacinto to sell, Fruitvale Mutual Water Company to buy.
8187	6163	J. L. Doherty to sell, G. W. Fickel to buy.
8189	6163	Kern Island Irrigation Canal Company to sell, Kern Island Canal Company to buy.
8206	6153	Placerville Water Works to sell, city of Placerville to buy.
8215	6188	Beaumont Land and Water Company and San Geronio Company to sell, Beaumont Irrigation District to buy.
8267	6199	Huntington Beach Water Company to sell lands.
8268	6200	Whittier Water Company to sell property.
8336	6251	Brea Townsite Company to sell, city of Brea to buy.
8427	6310	Antelope Creek and Red Bluff Water Company to sell, city of Red Bluff to buy.
8505	3930	Board of trustees town of Walnut Creek to purchase water system.
8580	6481	A. M. Bechtel et al. to sell, C. L. Voight et al. to buy.
8585	5551	Bakersfield Water Company to sell, Bakersfield Water Works to buy.
8640	6366	East Bay Water Company to sell real property.
8649	6384	T. S. and F. M. Harker to sell, T. B. Fouts to purchase Melvin Place Water Company.
8667	6431	Huntington Park Realty Company to sell, city of San Bruno to buy.
8676	6568	San Francisco Golf and County Club to buy certain property.
8704	6539	El Dorado Water Company to sell, city of Placerville to buy portion of plant.
8705	6539	Town of Martinez to buy, Contra Costa Realty Company to sell.
8786	6432	Clemens A. Feldmeyer to buy property.
8792	6558	C. J. and E. M. Hamilton to sell, W. R., A. R. Bell and F. B. Rutledge to sell.
8807	6538	G. M. and M. M. Phelps to sell, W. W. Bacon, Jr. to sell.
8817	6514	W. I. Fitzgerald to sell Sonoma Vista Water Company to A. F. Jocelyn.
8825	6647	John N. Scarborough to buy Flora Water Company.
8826	6657	East Bay Water Company to sell real property.
8845	6553, 6564	J. S. Harker, E. M. Harker to sell Melvin Place Water Company to E. A. Perkins.
8933	6709	Bear Gulch to buy "Portola" Woods system.
9013	6568	Spring Valley Water Company to sell certain real property.
9078	6853	Huntington Beach Water Company to sell real estate.
9063	6854	Juan E. Camarillo to sell, Stanton Baker to buy.
9065	6465	Macley Rancho Water Company to sell to Macley Rancho Realty Company.
9138	6931	Imperial Land Company to sell, W. A. Hensley to buy.
9170	6388	Russian River Water Company to buy utilities properties.
9172	6853	Huntington Beach Company to exchange real estate.
9185	6789	Sacramento Valley West Side Canal to sell property.

## STOCKS.

Decision No.	Application No. or Case No.	Name of utility
8065	5969	Western Water Company.
8114	5478	El Segundo Water Company.
8249	5597	Claremont Domestic Water Company.
8495	6395	Fruitvale Mutual Water Company.
8524	6402	San Jose Water Works.
8938	6716	East Bay Water Company.
8948	3655	East Bay Water Company.

## SERVICE.

Decision No.	Application No. or Case No.	Name of utility
8068	C-1418	M. A. Upton et al. vs. A. H. Stinson et al.
8171	C-1455	A. Dos Reis vs. City of Vallejo.
8198	C-1453	S. H. Boynton et al. vs. City of Los Angeles et al.
8199	C-1154	Gridley Land and Irrigation Company vs. Sutter Butte Canal Company.
8226	C-1456	Pacific Oil and Lead Company vs. East Bay Water Company.
8240	C-1438	Thousand Oaks Association vs. Spring Estate Company, George Friend Company and East Bay Water Company.
8272	C-1469	F. E. Bennett et al. vs. Midland Counties Public Service Corporation.
8273	C-1253	City of Petaluma vs. Petaluma Power and Water Company.
8294	C-1452	W. W. Kays vs. Electric Water Company.
8390	C-1446	City of Brea.
8487	A-5966	Francis R. Schmitt et al. vs. E. Firth, Dr. E. Smith.
8526	C-1292	Western States Gas and Electric Company vs. Joseph Swansborough.
8563	C-1376	Town of Walnut Creek vs. Mrs. and Mr. M. E. Lacassie.
8605	C-1441	G. W. Kennedy and W. J. Kennedy vs. O. C. Abbott and wife.
8637	C-1503	M. A. Upton et al. vs. A. H. Stinson et al.
8721	C-1465	B. G. Feist and T. P. Degnon, to serve.
8773	A-8236	B. G. Feist and G. A. Stryker, to serve.
8774	A-8237	G. D. Johnson et al. vs. Port Costa Water Company.
8776	C-1417	Pastorino and Ferraro vs. Charles Lang.
8781	C-1323	J. L. and M. A. Smith vs. Van Nuys Water System.
8799	C-1545	P. S. McNutt et al. vs. Sycamore Canyon Water Company.
8853	C-1495	R. V. Griffin et al. vs. Sycamore Canyon Water Company.
8856	C-1356	C. W. Coughran et al. vs. California-Michigan Land and Water Company.
8866	C-1340	G. H. Compton et al. vs. Richfield Land Company and Richfield Water Company.
8867	C-995	W. F. Davis et al. vs. Hugh A. Boyle and wife.
8874	C-1476	A. Q. St. George vs. G. H. Woodruff and B. Ballinger.
8878	C-1468	G. A. Johnson et al. vs. Port Costa Water Company (Supplemental Order).
8930	C-1417	Crockett Land and Cattle Company vs. American Smelting Securities Company.
9152	C-1478	Howard Throckmorton et al. vs. Robert P. Criswell and Helen P. Criswell.
9179	C-1533	T. H. Hatchard et al. vs. San Gabriel Valley Water Company.
9195	C-1250	A. Hancock, C. S. Fillmore, E. E. Ranke et al. vs. East Side Canal Company.
7903	C-1454	Theo. H. Coke vs. Arroyo Ditch and Water Company.
8164	C-1387	B. J. Neil vs. W. S. Von Hooscar.
9032	C-1589	C. B. Hooper et al. vs. Belvedere Water Company.

## DISCONTINUANCE.

Decision No.	Application No. or Case No.	Name of utility
8057	5705	E. F. and G. E. Knipe and W. C. and E.
8070	5436	T. J. Rourke and F. Rourke.
8174	5826	A. J. Martin.
8348	6172	F. W. Crolich.
8474	6004	Vista Land Company.
8767	5523	Walnut Creek Water Company.
8841	3006, C-1128	E. H. Rose, A. G. Lane and Hobart Estate.
8910	6600	Fruitvale Mutual.

## STOCKS AND BONDS.

Decision No.	Application No. or Case No.	Name of utility
8069	5930	Boulder Creek Electric Light and Water Company and Mountain Light and Water Company.
8124	5930	Boulder Creek Electric Light and Water Company and Mountain Light and Water Company. (Supplemental Order).
8282	5210	Moorpark Farmers Water Company.
8416	5930	Boulder Creek Electric Light and Water Company and Mountain Light and Water Company.
8932	5212	East Bay Water Company.
8991	6260	Sierra Valley Water Company.

## CONFIRMING CONTRACT.

Decision No.	Application No. or Case No.	Name of utility
8151	4753	Whittier Water Company.

## NOTES.

Decision No.	Application No. or Case No.	Name of utility
7853	5847	Saticoy Water Company.
8031	6050	Sutter Butte Canal Company.
8048	5947	Bell Water Company.
8317	5282	Imperial Utilities Company (H. W. Siegfried, Receiver).
8363	6054	Conservative Water Company.
8460	6224	Fresno City Water Corporation.
8695	5381	Antelope Creek and Red Bluff Water Company.
8738	6475	Fresno City Water Corporation.
8811	6644	Foothill Ditch Company.
8859	6717	Roseville Water Company.
8935	6776	Ukiah Water and Improvement Company.
9104	6909	Quincy Water Works.
9134	3039, 5145	Port Costa Water Company.
9178	6919	Los Verjels Land and Water Company.

## CERTIFICATE OF PUBLIC CONVENIENCE AND NECESSITY.

Decision No.	Application No. or Case No.	Name of utility
7886	5344	W. J. Hole.

## RATES.

Decision No.	Application No. or Case No.	Name of utility
7919	5727	B. R. Day and B. Phillips.
7920	5713	Emma H. Rose, A. G. Lane and Hobart Estate Company.
7985	6033	H. N. Siegfried, Receiver Imperial Utilities Company.
8122	5426	North Moneta Garden Lands Water Company.
8197	4157	Roseville Water Company.
8227	C-1127	Roseville Water Users Association vs. Roseville Water Company.
	4515	
8284	4670	Cuyamaca cases.
	C-1272	
8448	5563	Diamond Ridge Water Company.
8457	5620	Granite Rock Water Company.
	4515	
8512	4670	Cuyamaca cases.
8514	C-1272	
8582	6028	Moore Park Water, Light and Power Company.
8783	5831	Marysville Water Company.
	6436	Vic. Burks and G. Darrell vs. J. M. Goyke,
8789	C-1504	J. M. Goyke.
8879	6573	Palermo Land and Water Company.
8880	6656	Fresno Canal and Land Corporation.
	5283	
9002	C-1403	Wyandotte Water Users vs. South Feather Land and Water Company.
	5045	
9084	4943	The Doherty Company.
9023	6121	Mokelumne River Power and Water Company.
9097	4880	Emil Firth.
	4881	
9098	C-1345	San Geronio Water Company, Beaumont Land and Water Company, Beaumont Irrigation District vs. Beaumont Land and Water Company
	5570	
9111	5524	Benicia Water Company.
9156	4915	Chico Water Supply Company.
9171	5106	Whittier Water Company.
7876	2529	Hawthorne Electric and Water Company.
7905		Pullman Water Company.

## HYDRAULIC DIVISION.

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## COMMISSION'S OWN INITIATIVE.

Decision No.	Application No. or Case No.	Name of utility
7928	C-1406	Conservative Investment Company.
8007	C-1334	A. B. Shaw.
8041	C-1459	Annie Dell Segno (Oceanpark Heights Land and Water Company.)
8260	C-1375	C. E. Smith.
8226	C-1458	Butter Butte Canal Company.
8304	C-1334	A. B. Shaw.
8256	C-1408	Conservative Investment Company.

## BONDS.

Decision No.	Application No. or Case No.	Name of utility
7936	5219	Haines Canyon Water Company.
7965	5209	Fresno City Water Corporation.
8259	4128	East Bay Water Company.
8385	6137	Pasadena Consolidated Water Company.
8329	2721	Pacific Pipe Line Company.
8624	2641	West Riverside Canal Company.
9016	6797	Port Costa Water Company.
9066	6862	Port Costa Water Company.
9135	6862	Port Costa Water Company (Supplemental Order).

## RULES AND REGULATIONS.

Decision No.	Application No. or Case No.	Name of utility
7938	2901	Empire Water Company.
8596	C-1470	R. E. Uts et al. vs. F. Meyers-Pullman Water Company.
8849	C-1309	Town of Corte Madera vs. Corte Madera Water Company; Corte Madera Water Company.
	4401	

## CHAPTER IX.

## TELEPHONE AND TELEGRAPH DIVISION.

During the year from July 1, 1920, to June 30, 1921, this Division has conducted investigations into valuation, operation and maintenance of numerous telephone utilities in connection with applications and complaints pending before the Commission.

The character of the different matters handled is shown by the following tables:

## FORMAL APPLICATIONS.

For rate increases:	
Granted.....	12
Pending.....	16
Dismissed.....	1
For transfer of property:	
Granted.....	7
For issue of securities:	
Granted.....	11
Pending.....	2
Dismissed.....	1
For certificate of convenience and necessity:	
Granted.....	9
Denied.....	1
Pending.....	1
Dismissed.....	1
For modification of General Order No. 57:	
Granted.....	1
Pending.....	1
For authority to abandon service:	
Granted.....	2
Denied.....	1
Pending.....	2
Dismissed.....	3
For extension of time within which to conform with safety laws:	
Granted.....	5

## FORMAL COMPLAINTS.

Formal cases involving reasonableness of rates, service, delayed installations and invasion of territory were handled as follows:

Reasonableness of rates:	
Prayer of complainant granted.....	1
Pending.....	4
Service:	
Prayer of complainant granted.....	1
Pending.....	3
Dismissed.....	4
Delayed installations:	
Pending.....	1
Invasion of territory:	
Pending.....	1
<b>TOTAL NUMBER OF APPLICATIONS AND COMPLAINTS.</b>	
Granted.....	47
Denied.....	2
Pending.....	31
Dismissed.....	10

## AMOUNT OF PROPERTY INVOLVED IN APPLICATIONS.

Rate increases.....	\$20,931,939 00
Transfer of property.....	19,069 00
Issue of securities.....	1,589,221 00



## VALUATIONS.

For use in these applications for increase in rates, the Division has made valuations as follows:

	Reproduction cost	Reproduction cost less depreciation
Needles Gas and Electric Company.....	\$16,177 00	\$12,978 00
Rio Vista Telephone and Telegraph Company.....	24,301 00	18,544 00
Shakyou Telephone Company.....	37,909 00	24,821 00
Turlock Home Telephone Company.....	32,976 00	24,956 00
Delta Telephone Company.....	112,339 00	82,665 00
Forest Hill Telephone Company.....	2,855 00	2,198 00
L. N. Wood.....	2,729 00	1,621 00
McFarland.....	6,570 00	4,430 00
R. L. Swanson.....	9,117 00	5,471 00
Southwestern Home Telephone Company.....	382,297 00	259,390 00
<b>Totals.....</b>	<b>\$627,270 00</b>	<b>\$437,064 00</b>

## FARMER LINE CONSTRUCTION.

The Division's investigations have disclosed that farmer line service is frequently inefficient and oftentimes this is found to be due to the failure on the part of the farmer line organization to properly construct and maintain its lines. Accordingly, the Division has had in hand the preparation of a set of standards for farmer line construction. Drawings have been prepared illustrating these standards. It is intended that they be issued later in the form of a report and it is hoped that they may be made of general use.

## SOUTHERN CALIFORNIA TELEPHONE CO. INVESTIGATION.

Due to the rapid increase in demand for telephone service, the subject of delayed installations became especially aggravated in the city of Los Angeles and vicinity. On this account the Commission instituted, on its own motion, proceedings against the Southern California Telephone Company, calling for an investigation of the service being rendered by this company. Public hearings were held and an investigation was made by the engineers of this Division, working in cooperation with the board of public utilities in the city of Los Angeles. A list was obtained of all applications of telephone service pending on February 11, 1921, together with the probable date of relief in each case. Over 4000 letters were sent out to the various applicants for telephone service advising as to the probable date of installation. The testimony in this case showed that the Southern California Telephone Company had made its plans for 1920 with the expectation that there would be a net gain in the number of telephone installations during 1920 of 1500 stations. As results afterwards showed, the number of applications actually received during 1920 far exceeded this number as did also the net gain in telephone stations. The Southern California Telephone Company has now under way the construction of a new plant which, when completed, will amount to an investment of many millions of dollars. This is designed to take care of the applications for telephone service. The Commission is following the progress of this work but has not yet rendered a decision in this case.

## CHAPTER X.

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### RATE DEPARTMENT—TRANSPORTATION. STORAGE, WHARFAGE.

The constituent divisions of the Rate Department of the Commission, each presenting problems of rate regulation vitally important to the people of the state, may be classified as follows:

1. Railroad and Express Common Carriers.
2. Common Carriers by Water.
3. Interurban Auto Stages and Trucks.
4. Warehouses.
5. Food Warehouses (Cold Storage).
6. Wharfingers.

During federal control the activity of this Rate Department, like that of other departments, was held in suspension to a greater or lesser degree, but with the relinquishment on March 1, 1920, by the United States of the possession and control of the railroads and systems of transportation from federal control and the restoration thereof to the possession and control of their respective private owners the Rate Department, together with all other departments, began at once to function with renewed vigor.

In the files of this department today are copies of every tariff and supplements thereto of all public utilities above enumerated, so indexed and maintained as to enable the Commission and the public to be quickly and accurately informed on all occasions in matters pertaining to or concerning intrastate rates or fares.

There are on file approximately 1000 active freight and passenger tariffs of railroad and express common carriers, the schedules of passenger rates and fares of 770 interurban stage and truck line operators, 475 freight tariffs of warehouses, including those warehouses which serve to facilitate the transportation of property by common carrier or vessel, or the loading or unloading of the same, and those in which food commodities are regularly stored for compensation, including cold storage plants, elevators, and refrigerating plants, 125 freight and passenger tariffs of water line carriers, and 50 freight tariffs governing the operations of wharves.

Every effort is made to promote simplicity of tariff publications and thereby lessen questions constantly arising regarding the interpretation and application of tariff rates and fares and rules and regulations governing charges for transportation.

#### COMMON CARRIERS.

##### Steam and electric railroads.

The term "railroad," when used in the Public Utilities Act, includes every commercial, interurban and other railway other than a street railroad, and each and every branch or extension thereof, by whatso-

ever power operated, together with all tracks, bridges, trestles, rights of way, subways, tunnels, stations, depots, union depots, ferries, yards, grounds, terminals, terminal facilities, structures and equipment, and all other real estate, fixtures and personal property of every kind used in connection therewith, owned, controlled, operated or managed for public use in the transportation of persons or property.

Included in the term "common carrier," as that term is used in the Public Utilities Act, is every railroad corporation, street railroad corporation, express corporation, dispatch, sleeping car, dining car, drawing room car, freight, freight line, refrigerator, oil, stock, fruit, car loaning, car renting, car loading, and every other car corporation or person, their lessees, trustees, receivers or trustees appointed by any court whatsoever, operating for compensation within this state; and every corporation or person, their lessees, trustees, receivers or trustees appointed by any court whatsoever, owning, controlling, operating or managing any vessel engaged in the transportation of persons or property for compensation between points upon the inland waters of this state, or regularly engaged in the transportation of persons or property for compensation upon the high seas on regular routes between points within this state.

The geographical position of California, with its great harbors the western gateway to a constantly expanding commerce on the Pacific, has given to the state some of the most important steam railroad systems in the United States.

Here are located general offices of transcontinental lines, great terminal facilities serving as the connecting link between rail and water transportation, and principal offices of innumerable purely intrastate systems. Between San Francisco and the transbay cities is the most extensive interurban ferry service in the world. Radiating out of Los Angeles is a network of suburban and interurban electric lines unequalled in extent by any other known system.

During federal control of railroads the question arose as to whether state commissions had jurisdiction over rates of carriers under control of the United States Railroad Administration. The dispute was carried to the Supreme Court of the United States for adjudication. That tribunal, on June 2, 1919, decided that state regulatory bodies were without jurisdiction over rates of such carriers during the period of federal control. The Commission was still vested, however, with concurrent jurisdiction over joint rates between federal and nonfederal controlled lines and as to such rates exercised its ordinary power of supervision and regulation.

Under provisions of section 208 (a) of the Transportation Act of 1920 the federal government guaranteed to carriers a fixed rate of return until September 1, 1920. The act further provided that the rates, both intrastate and interstate, in effect as of February 29, 1920, should not be reduced prior to September 1, 1920, except by permission of the Interstate Commerce Commission, with state rate reductions to be first passed on by the State Commission and thereupon submitted to the Interstate Commerce Commission with the state tribunal's recommendations. It appears, therefore, that the Railroad Commission of California has no jurisdiction over reparation awards involving shipments

moved prior to September 1, 1920, during the period of federal control or during the period of federal guarantee.

On March 1, 1920, however, pursuant to the provisions of the new interstate transportation act, effective February 29, 1920, all railroads then under federal operation were restored to the possession and control of their respective private owners. Immediately the rate department assumed its proper status and began to function with renewed vigor, extending its authority to meet and cope with any and all problems concerning rate matters coming within the purview of the Public Utilities Act, by that act conferred upon the Commission and by the Commission in turn ascribed to the province of the rate department.

Important rate cases and applications were disposed of by the Commission during the fiscal year covered by the report.

Decision No. 7983 in Application No. 5728, rendered August 17, 1920, was the most comprehensive and far-reaching act of the Railroad Commission of the State of California during this period.

In the application, made jointly by practically all of the steam railroads, electric interurban railroads and boat lines operating in California, the Commission was asked to authorize these carriers to increase freight and passenger rates and to assess a surcharge upon passengers occupying sleeping and parlor cars on all intrastate business to the same extent as authorized by the Interstate Commerce Commission in an order made on the twenty-ninth day of July, 1920.

At the hearings before the Commission applicants introduced no evidence except the order of the Interstate Commerce Commission above mentioned, together with the application made to that commission which resulted in such order.

In its docket *Ex parte* 74, decided July 29, 1920, the Interstate Commerce Commission pursuant to the act of Congress ordinarily known as the Esch-Cummins Act, or Transportation Act of 1920, had authorized an increase of rates for carriers under its jurisdiction and in determining the amount of such increases had included all revenue earned by these carriers on state as well as interstate business.

The act made it obligatory upon the Interstate Commerce Commission so to fix rates as to return to the owners of the carriers 5½ per cent net earnings, or, in the discretion of the Commission, 5½ per cent plus one-half per cent, the one-half per cent additional to be administered by the Commission under conditions provided for in the act.

The Interstate Commerce Commission thereupon divided the United States into four groups, namely, Eastern, Southern, Western and Mountain-Pacific. California was embraced within the Mountain-Pacific group. For this latter group the Interstate Commerce Commission concluded an increase of 25 per cent in freight rates and 20 per cent in passenger fares was necessary in order that carriers might receive the 6 per cent net earnings provided for by the Act.

The Railroad Commission of California was immediately confronted with these alternatives: either it must proceed and take evidence as to valuation, revenues and expenses, competitive conditions, long and short haul violations and the various other factors to which consideration is given in reaching a conclusion as to the reasonableness of rates and come to a decision based on the conditions in California alone, regardless of the effect the income produced by the rates thus fixed

would have upon the action of the Interstate Commerce Commission, or it must proceed in harmony with the decision of the Interstate Commerce Commission upon the assumption that the state rates should be increased in harmony with the interstate rates.

The Railroad Commission of California gave this matter very careful consideration and in doing so attempted to give weight to the probable consequences of proceeding upon either of these alternatives. It realized that to impose on intrastate business the identical percentage authorized by the Interstate Commerce Commission without requiring more evidence than then before it in this proceeding would in effect be the fixing through it of state rates by the Interstate Commerce Commission. Whether or not this constitutionally could be done was a question the Commission did not consider its function to decide. On the other hand, to proceed in the usual manner as though this were entirely an independent proceeding would have resulted in serious delay, as it was evident that to gather and submit adequate data upon which to base a sound judgment of what practically all transportation rates in California ought to be would require many months and all possibility of immediate relief to the carriers, found to be imperative by the Interstate Commerce Commission, would disappear.

This, however, was not the most serious result of independent action by this state. If this Commission, under the circumstances then confronting it, fixed state rates regardless of the order of the Interstate Commerce Commission, and if such rate fixing resulted in a return to the railroads of the Mountain-Pacific group of less than the 6 per cent authorized by the Interstate Commerce Commission, either the Interstate Commerce Commission would have found it necessary to further burden interstate commerce with rates high enough to make up the deficit resulting from the California action or, if legally possible, the Interstate Commerce Commission would have been compelled to overrule this Commission, or the Esch-Cummins Act would have been a demonstrated failure. It appeared to us, moreover, that if each state in a given group should insist upon wholly independent action and judgment, the whole spirit and purpose of the Esch-Cummins Act would be in danger of nullification. This Commission realized that the Interstate Commerce Commission, a national body entitled to the respect and confidence of the country, acting under the mandate of Congress, proceeded impartially from using the best available information and the best judgment of its members in the determination reflected in the order.

In the opinion the Railroad Commission of the State of California spoke as follows:

It is our deliberate judgment that it is the duty of this Commission to cooperate in every reasonable way to give the Esch-Cummins Act a fair trial and, rather than to attempt to impair the success of this legislation, to so act as to make it successful not merely on the general proposition that all laws should have a fair test, but on the more definite situation that now confronts this country. We must all realize that the transportation companies have resumed control of the various railroad properties under difficult circumstances, and in view of the vital needs of this country for adequate transportation it is the duty of all citizens and officials to further any movement looking to the bettering of the transportation business.

We feel that regardless of any opinion we might have as to the wisdom or unwisdom of the Esch-Cummins Act, it is the foundation upon which the regulation of the railroads now rests and to shake that foundation would be against the public interest.

We do not mean to say that this Commission has abdicated its functions in rate fixing, as we believe that our determination to grant the prayer of applicants is sustainable upon the ground of reasonableness. Furthermore, we realize that we have a heavy responsibility in the matter of adjusting state rates which inevitably will become necessary upon the imposition of a percentage increase. The shippers who appeared before us in this proceeding have taken a very commendable position. Practically without exception they have stated their conviction that the railroads must have relief in increased rates in order adequately to give service. Furthermore, they believe that this Commission should cooperate with the Interstate Commerce Commission and make effective its order increasing rates. They do urge, however, that this Commission keep control of the matter of adjustment of rates after the imposition of a percentage increase.

The carriers have agreed that they will, as promptly as possible, make adjustments or change rates in agreement with their patrons wherever possible without resort to this Commission and as to all disputes or disagreements which may arise they will be promptly referred to this Commission for decision.

As to the carriers who are before this Commission and who might not be considered to be directly authorized by the Interstate Commerce Commission to increase rates, it is to be remembered that they are in competition with the carriers who will charge increased rates and it is necessary that the relationship of rates between the carriers be maintained.

We will, therefore, authorize all carriers applicant herein to increase freight charges 25 per cent and passenger fares 20 per cent with a surcharge on Pullman fares of 50 per cent which will accrue to the carriers, and we will further order that this proceeding be kept open for the purpose of considering adjustments of rates and all further appropriate matters which properly may come before us herein.

Permission was given the applicants to publish the rates authorized on one day's notice in a blanket supplement to all tariffs.

In the matter of the application (No. 6370), of the Peninsular Railway Company the Commission granted authority to the company to discontinue the forwarding and delivering of less than carload freight between all points located on its rails. Applicant showed that since 1916 the tonnage had decreased by 83 per cent and the gross revenue by approximately 60 per cent; that on some days no less than carload freight at all was received, although the carrier had its freight station employees on duty at San Jose and other points prepared to handle traffic. The situation is accounted for by the fact that the auto trucks on short haul traffic perform a superior service by giving a pick-up and delivery at both ends of the line.

If this company had been compelled to continue its less-than-carload freight service, further and greater losses would be incurred with the additional building of roads and the passenger service would necessarily be required to carry the financial burden.

The interests of the public should and will at all times be protected, but it is well established by decisions of commissions and courts that a common carrier can not be compelled to continue indefinitely operations resulting in loss, particularly, as in this case, where the public suffered no loss by reason of the curtailment of the service, the entire territory being adequately served by other means of transportation.

There are many decisions supporting this principle. In *Brooks-Scanlon Company vs. Railroad Commission of Louisiana*, 251 U. S. 396 (1920), the Supreme Court of the United States used the following language:

"A carrier can not be compelled to carry on even a branch of business at a loss, much less the whole business of carriage."

The soundness of the principle is indisputable.

Decision No. 8852, of April 12, 1921, covers the case of Blythe Chamber of Commerce, Palo Verde Valley Farmers Alliance, Palo Verde Joint Levee District of Riverside and Imperial Counties and Palo Verde Cotton Association against California Southern Railroad Company and The Atchison, Topeka and Santa Fe Railway Company. Complaint was made that the class and commodity freight rates and the passenger fares of defendants between all points in the Palo Verde Valley located upon the rails of the California Southern Railroad Company to Los Angeles and the intermediate points on the rails of The Atchison, Topeka and Santa Fe Railway Company, and all of the local freight rates and passenger fares of the California Southern Railroad Company were excessive, unreasonable and unjust.

The Associated Jobbers of Los Angeles intervened on behalf of the jobbing houses located at Los Angeles.

The Commission found as a fact that the local passenger fares of the California Southern Railroad Company and the through passenger fares in connection with The Atchison, Topeka and Santa Fe Railway were not excessive or unreasonable and that all of the freight class rates and practically all of the joint and local commodity rates were excessive. In lieu of the rates found excessive, the Commission ordered published certain revised schedules of rates establishing decreases of approximately 25 per cent, such schedules to be filed and become effective within thirty days.

In its opinion the Commission severely criticized the defendants for having failed to respond to the appeals of the shippers and arranged a readjustment of the rates and voluntarily accorded relief, the necessity for which having been very apparent, without waiting for formal action before the Commission.

The opinion likewise criticized as excessive and unreasonable the salaries of the general officers and stated that, while those salaries had not all been paid in cash, much of the amount remaining as a credit on the books, nevertheless they could not be included in the operating expenses.

Complainant's request for reparation was denied by the Commission for the reason that in a general readjustment of all rates reparation can not be granted without discrimination. In the case in question there was, moreover, no basis for an award.

On October 11, 1920, in Decision No. 8221, the Commission rendered its opinion in the case of South San Francisco Chamber of Commerce against Southern Pacific, The Atchison, Topeka and Santa Fe Railway Company (coast lines) and Western Pacific Railroad Company.

Complainant, alleging unreasonableness and discrimination: (1) assailed the switching limits of San Francisco and the rate for freight in carloads between San Francisco and South San Francisco, (2) maintained that the main-line carload rates to San Francisco should apply to South San Francisco and (3) prayed for the establishment of just, reasonable and nondiscriminatory rates.

The essence of complainant's case was that South San Francisco be placed within the San Francisco switching limits and given the same rates as apply to San Francisco.

Voluminous testimony and exhibits were considered by the Commission, followed by an order directing the Southern Pacific Company to cease and desist, on or before December 10, 1920, and thereafter to abstain from the undue and unreasonable prejudice and disadvantage found in the opinion to result from the publishing, demanding and collecting of a higher rate for the transportation of freight in carloads between South San Francisco and San Francisco locally, or between South San Francisco and Southern Pacific Company's transfer track with the Belt Railroad at San Francisco, when incidental to water transportation beyond, than it contemporaneously publishes, demands and collects for the transportation of like shipments between Elmhurst and Oakland Wharf. The Commission ordered further that the Southern Pacific Company be and the same is hereby notified and required to cease and desist, on or before December 10, 1920, and thereafter to abstain from the undue and unreasonable prejudice and disadvantage found in the opinion to result from the publishing, demanding and collecting of higher rates for the transportation of freight in carloads to and from South San Francisco when incidental to a line haul via Southern Pacific Company, and between South San Francisco and transfer tracks with the Santa Fe and the Western Pacific at San Francisco, when incidental to a line haul via those carriers, than it contemporaneously publishes, demands and collects for the transportation of like shipments at San Francisco and Oakland, and that the Southern Pacific Company, on or before December 10, 1920, extend its San Francisco switching limits to include South San Francisco and the industries located at South San Francisco and to apply to the limits thus established the San Francisco line-haul rates.

The Union Traction Company (Application No. 6341) applied for an order increasing its passenger fares in the city of Santa Cruz on its suburban line to Capitola. The Commission found that the existing rates were unjust, unreasonable and insufficient and that the rates requested were just and reasonable.

Upon the showing by applicants that the rates did not provide sufficient revenue to cover operating expenses, taxes and depreciation, not including interest upon its bonded indebtedness, and an investigation showing that the system is being operated in the most economical manner possible, the Commission granted permission to increase rates through the reduction in number of tickets sold for 50 cents from 8 to 6.

Woodworth Campbell, Agent, in the name and on behalf of N. Fay & Sons, Geo. A. Brown, Wheeler Transportation Company, Vehmeyer Transportation Company, Rio Vista Lighterage Company, Heringer & Scott, Scheckler & Hoffman Transportation Company, and Island Transportation Company applied (Application No. 5841), for authority to make effective rules and regulations for the transportation of freight and relief from the long and short haul provision of the constitution of the State of California between certain river points in the Sacramento and San Joaquin Valleys.

The proposed rates, rules and regulations are increases or resulted in increases. The Commission authorized increase in freight rates of from 24 to 26 per cent and directed that each of the applicants should



keep records of revenues and expenses in a methodical and comprehensive manner and by March 15, 1921, furnish the Commission a detailed report of revenues, expenses, depreciation, valuation of property and the like, covering their operations under the present increases.

In the matter of the application (No. 5728) of steam and electric interurban railroads and boat line common carriers to increase passenger rates and fares, the Commission denied the petition of the East Bay cities for rehearing as regards increase in commutation rates, San Francisco to East Bay points.

The Commission pointed out in detail the fact that as all interstate freight and passenger rates where uniformly increased to except a particular commutation district would be creating a discriminatory condition as regards all such increases, particularly other commutation districts not so excepted, and a further provision made in the original order which kept such proceeding open for the purpose of considering necessary readjustments of rates and of appropriate matters which may properly be brought before the Commission of which remedy petitioners made no effort to avail themselves.

Decision No. 8962: Pacific Portland Cement Company, Consolidated, filed a formal complaint against the Southern Pacific Company and the Cement, Tolenas and Tidewater Railroad Company attacking the rate of 70 cents per ton on lime rock from Flint to Tolenas, and a rate of \$6.50 per car from Tolenas to Cement as excessive, unjust, unreasonable, unduly prejudicial and preferential and in violation of sections 60 and 63, etc., of the Public Utilities Act. Complainant also asked reparation.

By *Ex parte* 74 of the Interstate Commerce Commission, decided July 29, 1920, and Decision No. 7983, August 17, 1920, of the Railroad Commission of the State of California, the rates attacked by complainant were made 90 cents per ton and \$8 per car, and these were the rates in effect at the time complainant attacked the 70 cents per ton—\$6.50 per car rate.

The Commission found that a rate in excess of 70 cents per ton charged and collected was unreasonable and that a reasonable rate would be 70 cents per ton for the future. In reaching the conclusion that the application should be dismissed, the Commission was not unmindful of the authority granted the carrier in its Decision No. 7983 to increase the entire fabric of freight rates. That authority was granted without consideration of any specific rates, they being subject to future adjustments as might appear necessary. The blanket authority given to the carriers to make the increase was based upon the exigencies of the situation arising out of the fact that the Interstate Commerce Commission had shortly before granted authority to carriers to increase all interstate rates.

Decision No. 8960: In compliance with the opinion and order rendered by Decision No. 8221, in Case No. 1433 of October 11, 1920, the Southern Pacific Company submitted to this Commission an application (No. 6390) for permission to establish certain switching charges at San Francisco, Oakland and Los Angeles, in order to remove the unreasonable prejudice and disadvantage found by Decision No. 8221 to exist.

Appearances in intervention were entered on behalf of the cities of San Francisco, Oakland, Alameda, Berkeley, Richmond and Los An-

geles. Hearings were held at San Francisco and Los Angeles and the entire switching situation at the great terminals concerned thoroughly reviewed, and the switching zone at the foregoing named places and charges applicable therein readjusted.

Complaints of Pacific Rice Growers Association (Case No. 1432) against The Atchison, Topeka and Santa Fe Railway Company et al., and Rosenberg Brothers and Company et al., against Southern Pacific Company et al. (Case No. 1437) were consolidated for hearing and decision.

In Case No. 1432 complainant alleged that defendants in the case accorded analogous commodities rates substantially lower than were accorded rice to and from the same points within the state and accorded to grain advantages such as milling, cleaning, storing and bulking, or otherwise treating in transit privileges, which are denied to rice and rice products.

Complainants alleged further that the present rates on rice and rice products are in and of themselves unjust, unreasonable and discriminatory and unduly prejudicial to the rice growers and producers of California and that these growers and producers had been seriously injured and would continue to be seriously affected until the cause for such injuries was removed. Complainants requested also the establishment by the Commission of a reasonable mileage scale of rates on paddy rice and rice products, and concluded with the demand that these commodities be accorded transit privileges such as milling, cleaning, storing and bulking or otherwise treating in transit from producing points to consuming points in California, and that the mileage rates act as a maximum in the future for the transportation of paddy rice and rice products between points within the state.

In Case No. 1437 complainants averred that defendants, Southern Pacific Company et al., maintain carload rates on grain within the state relatively lower than on paddy rice and that complainants have been and continue to be seriously injured by the alleged unjust, unreasonable and discriminatory rates.

The commodity in question was that of paddy rice, which is whole rice in the hull as it is sold by the grower to the miller.

The Commission found that a mileage scale of rates that would be reasonable and nondiscriminatory could not be constructed and therefore dismissed this part of the complaint.

Rice millers, especially those at tidewater, opposed the milling-in-transit privileges requested on the ground that such privilege would disturb the commercial relationship now existing and impair the value of the mill property. Eighty-five per cent of the rice grown in California moves to points outside of the state. As no justification or necessity for the milling in transit of rice moving locally within California and no benefit to be derived from the practice was shown, this part of the case likewise was dismissed.

The Commission found as a fact that the rates on paddy rice in carloads between points within the state were excessive, unjust and unreasonable and that just, reasonable and nondiscriminatory and non-prejudicial rates on paddy rice in carload quantities would be 125 per cent of the rates established August 26, 1920, applying to whole grains, viz., wheat, rye, oats, barley and corn in tariffs of defendant

carriers. The carriers were ordered to abstain from maintaining the unreasonable rates and to establish new rates in accordance with the above findings.

On page 253 *et seq.* of the opinion these cases contain a sketch of the rate war in the territory herein concerned between the rail carriers on the one hand and the water carriers on the other, unprecedented in the history of western transportation.

The effect of this rate war brought to light fully the already apparent evils of unrestrained and unregulated competition.

In Case No. 1514 the monthly commutation fare of \$11.64 of the San Francisco, Napa and Calistoga Railway between Napa and Vallejo was attacked as unfair and unreasonable to the extent that it exceeds a monthly fare of \$7 per calendar month.

In Case No. 1515 the monthly commutation fare of \$11.65 of the Southern Pacific Company between Napa and Mare Island Navy Yard was likewise attacked as unreasonable to the extent that it exceeds a monthly commutation fare of \$7 per calendar month.

The above entitled cases were consolidated for hearing and decision.

The complainants in the proceedings are commuters living in the city of Napa and employed at the United States Navy Yard at Mare Island across the channel from Vallejo.

The evidence showed that the carrier furnishes special train and boat service, morning and evening, between Napa and Mare Island to accommodate commutation travel, it being necessary to maintain a ferry service from South Vallejo to Mare Island which is required entirely by the commutation service.

Considerable testimony was taken to the effect that these commuters did not work on Sundays and being employees of the United States Government had the privilege of thirty days' vacation with pay each year. Evidence also was introduced to show that many of these commuters did not work on Saturdays. Commutation travel is wholesale transportation and reduced rates for such service are given upon the theory that the passenger makes one round trip daily and the carrier must maintain the same service throughout.

As no showing was made that the rates in effect were unreasonable or unfair, or that they produced an unreasonable return upon the investment, the complaints were dismissed without prejudice.

In this section of the report concerning the activity of the rate department during the fiscal year covered by the report in general we have analyzed only the more important and far-reaching rate decisions. Innumerable cases of lesser significance involving rate adjustments were considered during the period in question. Such cases related to and primarily affected local situations only and did not establish any new principles of regulation.

In addition to the formal proceedings referred to in the preceding paragraph more than fifteen hundred informal applications under sections 15, 24 (a) and 63 (a) of the Public Utilities Act requesting permission to make specific reductions in rates on less than statutory notice, relief from the provisions of the long and short haul clause of the Constitution, and to make increases in rates were received, thoroughly investigated and passed on by the rate department in the same period of time.

Every effort is made to aid the public in all matters pertaining to rates. Daily informal conferences bring about adjustments in the great majority of cases without the necessity of resorting to formal hearings. This policy of the Rate Department of having informal conferences aids in facilitating the disposition of formal proceedings which fill the calendar months in advance of the time set for the hearings therein. Every complaint made orally or in writing is given the most careful consideration.

**Express companies.**

During federal control all express companies were merged into a single unit, the American Railway Express Company. This single unit system, approved by the Interstate Commerce Commission, has not been disturbed since the return to private ownership.

During the entire period of control by the government of the United States, the express business was operated at a deficit. Pursuant to contractual obligation, however, entered into by and between the government and the express company the latter was recouped in full in its losses. This federal guaranty period was extended by Congress to September 1, 1920, in a provision of the Transportation Act of 1920, under which act the railroads and express company were returned to private operation and control.

On March 12, 1920, shortly after the restoration of the possession and control of the express company to its private owners, the company filed an application with the Interstate Commerce Commission petitioning that Commission to authorize certain increases in interstate rates, which in the opinion of the company would be sufficient to pay the petitioner's operating expenses and taxes, "with something added to build up a surplus to sustain credit during lean years." The increase in rates petitioned for, it was estimated, would produce additional revenue to the amount of about 25 per cent.

The Interstate Commerce Commission, on August 11, 1920, Docket No. 11326, 58 I. C. C. 281, granted an increase of 12½ per cent on interstate express rates in effect on that date, with a certain few exceptions, and included in the order authorizing the increase the provision that the entire amount of the increase should accrue to the express company. Accordingly, no part of this revenue went to the rail carriers.

The express company then applied to the Railroad Commission of the State of California for an increase on intrastate rates. The Commission, on September 17, 1920, in Decision No. 8121, authorized intrastate rate increases corresponding to those granted by the Interstate Commerce Commission, that is 12½ per cent, qualifying the matter of future authorization of increases as shown below.

Subsequently to the authorization by the Interstate Commerce Commission of the 12½ per cent increase, Docket No. 11326, but prior to the rendition by our Commission of Decision No. 8121 of September 17, 1920, above mentioned, the United States Railroad Labor Board, established by section 304 of the Transportation Act of 1920, rendered a decision granting to the employees of the express company additional wages, estimated to amount to \$44,258,903, retroactive to May 1, 1920. Thereupon the express company made a supplemental application to the

Interstate Commerce Commission for an additional increase of 15 per cent in rates to cover the award made by the Railroad Labor Board.

In view of the foregoing developments, and anticipating the request by the express company for further increase in intrastate rates, the Railroad Commission of the State of California in rendering its decision granting the 12½ per cent increase above referred to used the following significant language:

We are of the opinion that in this emergency this application can safely be granted in view of the fact that applicant now has before the Interstate Commerce Commission an application for a further increase of 15 per cent in its rates to meet the increased wages now being paid, and further considering that a request for similar increase will be made to this Commission. If request is made following the decision of the Interstate Commerce Commission in the 15 per cent proceeding for additional increases in rates or changes in classifications, resulting in increases in California rates, the applicant will be required to make an affirmative showing that the proposed increases, in so far as they affect California, are reasonable.

The Interstate Commerce Commission, on September 21, 1920, authorized an additional increase of 13½ per cent instead of the 15 per cent requested by the company in interstate express rates, with a few exceptions this increase like that of 12½ per cent theretofore granted, to accrue solely to the express company. Thus on October 13, 1920, there was in effect a total increase of 26 per cent in interstate express rates, accruing in its entirety to the express company.

Immediately following the latter decision by the Interstate Commerce Commission the express company filed a supplemental application with this Commission, petitioning for an increase in intrastate rates equivalent to that granted by the Interstate Commerce Commission. This Commission, on December 23, 1920, after a hearing held in the premises, by its Decision No. 8488, denied without prejudice the application for further increases in intrastate rates predicated its order on the grounds that no showing had been made by applicant, the American Railway Express Company; that applicant had offered no testimony of any kind to show whether California intrastate rates per se were or were not reasonable.

The American Railway Express Company has appealed to the Interstate Commerce Commission in a proceeding which seeks to set aside the intrastate express rates and petitioned the national commission to prescribe in lieu thereof rates in harmony with those authorized by it for interstate traffic. Appellant's petition avers that the present intrastate rates authorized by our Commission are unjust, unreasonable, discriminatory and result in an interference with intrastate commerce; that the state rates are inadequate to pay increased expenses of operation, and that the Transportation Act of 1920 makes it the duty of the Interstate Commerce Commission to adjust express rates so as to provide an adequate return.

The American Railway Express Company relies upon section 13, paragraph 4, of the Interstate Commerce Act to sustain its contention that there is an interference with interstate commerce on the part of the Railroad Commission of the State of California. The fourth paragraph of section 13 of the act reads as follows:

Whenever in any such investigation, the Commission, after full hearing, finds that any such rate, fare, charge, classification, regulation or practice causes any undue or unreasonable advantage, preference or prejudice as between persons or

localities in intrastate commerce on the one hand and interstate or foreign commerce on the other hand, or any undue, unreasonable, or unjust discrimination against interstate or foreign commerce, which is hereby forbidden and declared to be unlawful, it shall prescribe the rate, fare, or charge, \* \* \* thereafter to be observed, in such manner as, in its judgment, will remove such advantage, preference, or discrimination \* \* \* the law of any state or the decision or order of any state authority to the contrary notwithstanding.

Our Commission believes that the orderly way to proceed in this case would be, if the express company is not satisfied with the present rates and if it believes they are not adequate and not compensatory, to apply again to this Commission and make a proper showing so that the Commission may be fully informed as to conditions and enabled to act accordingly.

**Water line transportation, including ferries.**

The many navigable waters of California afford the greatest opportunity for the development of water line freight and passenger transportation. A vast network of intercommunication has been established and is constantly being enlarged by the addition of new craft and the opening of additional territory.

Unrestrained competition among water line carriers or between water line and rail line carriers with its concomitant rebates systematically granted favored patrons had to give way to the trend of thought, and the necessity for amply protecting the public against discriminatory practices early became apparent. The carriers engaged in water line transportation were accordingly made subject to the jurisdiction, control and regulation of the Commission and the provisions of the Public Utilities Act.

The scope of the act includes vessels engaged in the transportation of persons and property for compensation between points upon the inland waters of this state, or regularly engaged in the transportation of persons or property for compensation upon the high seas on regular routes between points within this state, the term "vessel" excluding certain small craft, however. With these few exceptions all vessels above included must file tariffs in accordance with the regulations established by the Commission and are governed by all general principles applicable to changes in rates or rules and regulations provided for by the Public Utilities Act.

The most notable addition during the year to the fleet of vessels operating in coastwise transportation was that of the steamers "Harvard" and "Yale," placed in service in April, 1921, between San Francisco and Wilmington and Los Angeles by the Los Angeles Steamship Company. These two ships were taken from the San Francisco-Los Angeles route during the war by the federal government and placed in the transport service on the Atlantic. With the return of these speedy boats to California, passenger traffic between the northern and southern cities of the state will be stimulated to a noticeable degree.

Among the more important matters concerning freight rates of water line carriers brought to the attention of the Commission during the period covered by the report are the application of Woodworth Campbell, Agent, in the name and on behalf of N. Fay & Son, Geo. A. Brown, Wheeler Transportation Company, Vehmeyer Transportation Company,

Rio Vista Lighterage Company, Heringer & Scott, Scheckler and Hoffman Transportation Company, and Island Transportation Company, for authority to increase rates, decided August 23, 1920, and the applications of Colberg Motor Boats and the Delta Transportation Company, respectively, for authority to increase freight and passenger rates, decided November 26, 1920.

Testimony introduced by the expert accountant for applicants showing the property investment, volume of traffic, revenue and expenses of each of the interested parties disclosed the fact that after allowing for all operating expenses, including taxes and depreciation, none of the applicants earned reasonable net return. The Commission granted the permission requested in the application.

In view of the fact that applicants' books were kept in such a manner as to make it practically impossible to determine in each case the amount of revenue and expenses, each of the applicants was directed to keep methodical and comprehensive records of revenues and expenses and on March 15, 1921, furnish the Commission with a full report of revenues, expenses, valuation of property, depreciation account and the like, covering operations under the increased rates authorized, for the first six months, September, 1920, to February, 1921, inclusive, from which report the Commission would determine whether or not further action would be required in the matter.

In the applications of the Colberg Motor Boats and the Delta Transportation Company, common carriers of freight and passengers between Stockton and points on the San Joaquin, Sacramento, Mokelumne, Old and Middle rivers and their tributaries, a difficult traffic situation was presented for the adjustment by the Commission.

Prior to 1918 the Colberg Motor Boats operated practically alone between the numerous landings, the exception being an occasional individual carrier competing for a time, but for one reason or other failing to maintain a permanent service.

The Colberg Motor Boat service has grown from one small boat operated in 1918, to the present fleet of thirteen vessels and four arks, the latter conveniently stationed for commissary and sleeping quarters. These properties, together with other necessary equipment in use, have, it is claimed, a reproduction value of \$112,175. The boats of this carrier are operated at about 50 per cent of their capacity.

About August, 1918, the Delta Transportation Company with a fleet of six new vessels designed for fast freight and passenger service and equipped with modern machinery and high power engines inaugurated a competitive and more extended service materially affecting the revenues of the older utility, but not sufficiently strong to force competition from the field or draw to itself the major portion of the business. The Delta Transportation Company now owns five vessels, with a passenger carrying capacity of 100 each, and representing an alleged total investment of about \$90,000.

The Delta Transportation Company failed to file reports with the Commission, but exhibits submitted at the hearing showed a loss sustained each year since the beginning of operations on August 1, 1918, or a total loss of \$57,747.54, not including any depreciation or return upon investment.

The Delta Transportation Company's boats are like those of the Colberg Motor Boats, carrying only a small percentage of their capacity. The service rendered by the two applicants is essentially for the carrying of passengers.

The facts plainly showed this to be a case of one utility voluntarily entering a field well served by a like utility at rates satisfactory to both itself and its patrons, as indicated by affirmative testimony, by the absence of complaints and by the profit theretofore earned by the older utility.

A traffic situation thus presented itself for solution by the Commission which the Commission, by reason of limitations of the law, had been powerless to prevent. It was called upon to untangle the affairs of two utilities, both of which had been brought into financial difficulties through the desire of the newer to reap some of the profits of the older, and petitioned to authorize a system of rates guaranteeing a reasonable return on the duplicate investments with the only logical result that, if the increase asked for were granted, the patrons formerly well and satisfactorily served at reasonable rates would be obliged to pay more than they should be called upon to pay.

It was established further that the service could be given to the public by one operating carrier with rates but slightly in excess of those now in effect, resulting in a profit to the one utility, but that two companies could not be properly maintained, even at the excessive rates petitioned for in the applications. Conditions remaining the same, both companies would, in spite of the great increase in rates, operate at a loss.

It was the conclusion of the Commission, therefore, that the applications should be and they were denied in so far as the granting of the specific schedule of rates was concerned. The Commission was of the opinion, however, that the increase in operating expenses justified an increase in rates and authorized an increase of 25 per cent, using the tariffs, both freight and passenger, of the Colberg Motor Boats as a basis.

In arriving at its conclusion the Commission cited and reaffirmed the principle enunciated in Case No. 534, Decision No. 1778, September 4, 1914 (Volume 5, Opinions and Orders of this Commission, pages 361-366) wherein the Commission employed the following language:

Two competing lines driving down the rates to a point lower than would otherwise exist, now apply to this Commission for an increase in rates on the ground that the duplication of facilities on the San Joaquin River has made it impossible for either line to secure sufficient traffic to make its business profitable. Hence, the rates of both lines must be increased and the measure of the increase is determined by the alleged losses of the two lines. I assume if a third line should enter this transportation field and therefore further divide the business, that it would be urged that the still less heavily laden crafts should be permitted to raise their rates still more because of the unnecessary additional investment. The situation here presented gives us both the evils of monopoly and the evils of competition, with none of the advantages of either. A single set of facilities in a natural monopoly field tends to reduce to the minimum the amount of the investment upon which an earning shall be allowed, and, likewise, tends to work to capacity the facilities devoted to the business. Unregulated, however, the agency in control of such a single set of facilities tends to take all it can get from its patrons. On the other hand, duplication of facilities, when actual competition exists, tends to induce those in control of such facilities to take the minimum which it is necessary for them to secure and still carry on the business. In the case before us, however, we have the admitted duplication entailing the use of surplus facilities and the working of these boats at much less than maximum capacity and still we are asked to raise these rates and impose upon the public the burden which is necessary to pay an earning upon



the entire property. The public can not be expected to accept the evils both of competition and monopoly and even though it appeared here that, by reason of the working of these boats at a less than maximum efficiency, an adequate earning were not produced, it would not be necessary for public authority, under well established principles, to permit an increase, because it is the rule that the public may not be required to give a return upon facilities that are not necessary in the service of such public.

Nearly 50,000,000 passengers were carried on ferries crossing San Francisco Bay during the fiscal year ending June 30, 1921, almost 1,500,000 more than during the previous fiscal year.

Statistics issued by John K. Bulger, United States Supervising Steamboat Inspector, disclose the fact that the Southern Pacific Company ferry business as a whole decreased from 27,499,355 in 1920 to 27,071,923 in the fiscal year just ended and that passenger traffic on that company's automobile ferry via the creek route increased during the same period from 1,972,225 to 2,753,452. The San Francisco-Oakland Terminal Railways' ferries, commonly known as the Key Route ferries, carried 14,599,776 passengers during the fiscal year as compared with 14,950,765 the previous fiscal year; the Northwestern Pacific Railroad Company's ferry travel increased from 6,609,516 to 7,010,046 during this period. In the last nine months of the previous fiscal year 33,301 passengers crossed the bay on the Western Pacific Railroad Company's ferries. This company's line was used by the Southern Pacific Company during the first three months of that year. During the entire fiscal year just ended, the Western Pacific Railroad Company's ferries carried 105,043 passengers across the bay, while 40,978 persons traveled on The Atchison, Topeka and Santa Fe Railway's ferries during the year. During the previous year the Santa Fe used the Southern Pacific ferry. Other bay passenger travel during the year just ended was: Local, Port Costa and Benicia, not on Southern Pacific Company's trains, 20,429; Vallejo and Vallejo Junction, 997,730; San Francisco and Vallejo, 851,288; Martinez and Benicia, 142,264; Richmond and San Rafael, 333,152; Rodeo and South Vallejo, 128,723; Carquinez Straits at Valona (Six-minute Ferry), 469,320.

#### WAREHOUSES.

Previous to the enactment of the Food Warehousemen Act by the legislature of 1919 the jurisdiction of the Commission extended to such warehouse utilities only as come within the provisions of section 2 (aa) of the Public Utilities Act.

Section 2 (aa) defined the term "warehouseman" as:

"Every corporation or person, their lessees, trustees, receivers or trustees appointed by any court whatsoever owning, controlling, operating or managing any building or structure in which property is regularly stored for compensation within this state, in connection with or to facilitate the transportation of property by a common carrier or vessel, or the loading or unloading of the same, other than a dock, wharf or structure, owned, operated, controlled or managed by a wharfinger."

Interpreting the above quoted language, the Commission ruled that the following utilities were not included in the section and therefore

exempt from requirements of the act with reference to the filing of tariffs or reports and so forth:

All private warehouses;

Temporary accommodations and irregular storage afforded by drayage and transfer companies;

Storage facilities of common carriers (covered by Terminal Tariffs);

Warehouses catering to patrons storing household goods, second-hand furniture, etc., to be returned to owner;

Cold storage plants.

Cases presented themselves to the Commission in which there was a question of doubt as to whether the warehouses concerned were such as the legislature contemplated placing under the jurisdiction of the Commission, the overlapping of functions of the various kinds of warehouses often making it difficult to ascertain the precise nature of the service rendered. In such cases of doubt, where it appeared reasonable, however, that the legislative intent would coincide with the Commission's opinion in the matter, the warehousemen were required to file tariff of rates and rules and regulations governing their service and practices.

Warehousing has become one of the great utility fields in California. Production in the state is on such a gigantic and constantly increasing scale that without adequate and continually augmented facilities for storage and handling of crops the agricultural, horticultural and viticultural interests would be circumscribed in their natural development and the progress of the state retarded. Warehousing is thus obviously affected with a public interest and the necessity for its regulation by the state through the agency of the Commission self-evident.

More than 400 of the warehousemen subject to the Public Utilities Act, as described in section 2 (aa) thereof, have filed tariffs of rates, rules and regulations. Many of these warehouses have established great warehouses and elevators throughout the cities and in the country districts from the extreme northern part of the state south to the Mexican border. One of the larger companies operates a total of 50 warehouses in the counties of Stanislaus, Merced and San Joaquin; another has warehouses in 13 different cities in the Imperial and Perris valleys; still another maintains 15 warehouses in the two counties of Santa Barbara and San Luis Obispo. In the city of San Francisco one company operates ten large warehouses. These figures give but a faint idea of the vast number of rate matters dealt with by the rate department in the adjustment of the problems that present themselves continually with reference to warehouse control and regulation.

During the year the De Pue Warehouse Company, Kitrick & Hall Warehouse Company and Hochheimer & Company applied to the Commission for authority to increase and adjust rates charged for storage and services at petitioners' respective warehouses located at points in the Sacramento Valley.

The circumstances were such that the Commission was of the opinion that a formal hearing was not necessary and in Decision No. 9155 of June 24, 1921, granted the request. The adjustments made were primarily intended to remove inequalities at the different warehouses and resulted in a very small additional net revenue. The changes in grain

rates resulted in increasing a few of the season rates, running from 5 cents to 25 cents per ton.

Applicants also stipulated that if protests of merit against the adjustment of rates should be filed with the Commission, the former rates would be immediately restored pending investigation, and that, if the Commission should order a restoration of the old rates, refund of excess collections would be made.

Another application primarily of interest to the southern part of the state was that of the Davies Warehouse Company, Los Angeles Warehouse Company, Pacific Commercial Warehouse Company, Santa Fe Warehouse Company, Shattuck & Nimmo Warehouse Company, and Union Terminal Warehouse Company for permission to increase rates and charges for storing and handling commodities in warehouses in the city of Los Angeles.

Each of the foregoing named companies is a public utility, in that it performs a regular storage service for compensation in connection with or to facilitate the transportation of property by common carrier or vessel, or the loading or unloading of the same.

Prior to the enactment of Chapter 91, Statutes of 1915, jurisdiction over warehouse utilities in the city of Los Angeles was vested in the municipality. By the statute, effective August 8, 1915, the Railroad Commission acquired the same power of control over public utilities within the various incorporated cities of the state as it had previously exercised in other cases. Applicants herein who were operating at that time and had not already done so, were required to file their schedules of rates and regulations and otherwise comply with the terms of the Public Utilities Act as amended.

Schedules so filed were in no wise uniform, being in most instances but memoranda based upon individual experience afforded by the tonnage then available. These schedules were superseded by printed tariffs, known as Warehouse Tariff No. 2, filed April 4, 1919, the same representing a concerted effort to bring the schedules within the Commission's tariff requirements, the rates on some of the principal commodities being from 25 to 50 per cent higher than previously in effect. As increased, these rates were designed to produce approximately 25 cents per ton per month storage and 25 cents per ton for the labor costs of handling the commodities into the warehouses delivering the same. On March 1, 1920, under authority of Decision No. 7118, dated February 11, 1920, the handling charge was increased by 50 per cent, making a charge of  $37\frac{1}{2}$  cents per ton. Applicant's schedules now in force (Warehouse Tariff No. 3, C. R. C. No. 3) became effective December 6, 1920, and carry rates and regulations uniform as to all parties to the proceeding in question.

The Commission, upon a consideration of all the evidence in the case, found that there was no justification for increasing the present basic labor handling charge of  $37\frac{1}{2}$  cents per ton to 75 cents per ton, an increase of 100 per cent, as requested, but was convinced that the rate of  $37\frac{1}{2}$  cents per ton was unremunerative. The Commission, therefore, authorized applicants to publish and file tariffs containing labor handling charges on a basis rate of 50 cents per ton, also to establish certain desired rules and regulations. The remainder of the application was ordered dismissed without prejudice.

**Food warehouses—Cold storage.**

The all-controlling interest of the public in the distribution of food commodities resulted in the extension of the principle of regulation from the application thereof to the warehouses included within the provisions of section 2 (aa) of the Public Utilities Act to warehouses, buildings, structures, elevators or plants in which food commodities, regularly received from the public generally, are stored for compensation, including cold storage plants and refrigerating plants, but not including private homes, hotels, restaurants or exclusively retail establishments, or others not storing articles of food for other persons for compensation.

In enacting the act, the legislature declared the purpose thereof to be the safeguarding of the public against the creation and perpetuation of monopolies and to foster and encourage competition, by prohibiting unfair and discriminating practices by which fair and honest competition is destroyed. It declared further that food warehousemen, as defined in section 2 of the act, were engaged in a business tending to monopoly, and that by reason of such monopolistic tendency and by reason of its vital connection with the distribution of public necessities, such business to be clothed with a public interest and subject to public regulation and control for the public welfare as a public utility, as in the act provided.

Approximately forty food warehousemen have filed tariff of rates and rules and regulations governing their operations.

Three applications of particular importance to the city of Los Angeles and southern California in general, petitioning the Commission for increases in rates were filed respectively by the Los Angeles Ice and Cold Storage Company, Merchants Ice and Cold Storage Company and National Ice and Cold Storage Company. The applications, affecting a large part of the cold storage business in the city of Los Angeles, were consolidated into one proceeding.

Each of the companies is a food warehouseman and a public utility as defined in sections 2 and 3 of the Food Warehousemen Act.

The original and amended applications of the three applicants were substantially identical and the revised rate schedules and rules the Commission was asked to authorize involved increases on practically all commodities covered by applicants' schedule. Applicants alleged that in the case of neither company did the net earnings from the public utility portion of the business leave an adequate return on the investment or value of the plant after all proper deductions were made from gross revenue for operating and other expenses.

Formal protests against granting the applications were filed on behalf of seventeen firms storing food commodities and merchandise in Los Angeles, the protests generally challenging the accuracy of applicants' claims as to investment, segregation and expenses as between the public utility and non-public utility portion of the business and the figures submitted by applicants with reference to the results of the proposed change. The city of Los Angeles, through the Board of Public Utilities, appeared in opposition to the granting of the applications.

During the hearing it was disclosed that the rates now in effect not only represent the maximum rates permitted by the federal govern-

ment during the war, but are, generally, in excess of those maximum charges.

Applicants proposed to make still further increases as provided for in the applications.

The Commission instructed its engineering department to check applicants' inventories and appraisals and to make its own independent valuation to the extent deemed necessary.

The entire matter presented by the applicants was thoroughly investigated and the Commission came to the conclusion after consideration of all the evidence that an increase in the cold storage rates and a change in rules and regulations as proposed by applicants were not justified at this time, and, if granted, would result in unfair and unreasonable rates, charges, rules and regulations. It was accordingly ordered that the applications be dismissed.

It was further ordered that the request of the protestants for the reestablishment of season rates on certain commodities be denied and that the monthly limit of time in computing rates and charges be retained for all commodities.

#### WHARFINGERS.

Included within the scope of the term "wharfinger," as that term is used in the Public Utilities Act, is every corporation or person, their lessees, trustees, receivers or trustees appointed by any court whatsoever, owning, controlling, operating or managing any dock, wharf or structure used by vessels in connection with or to facilitate the receipt or discharge of freight or passengers for compensation within this state.

The interpretation of the meaning of the word "dock" has frequently resulted in controversy.

Wharves or piers are commonly referred to as "docks" and there is good authority for this usage. The more technical meaning of the word "dock," however, limits it to a slip or waterway extending between two piers or projecting wharves or cut into the land for the reception of ships. In the case of *Bingham vs. Doane*, 9 Ohio 165 (1837), the court held that a dock was a place for vessels, either excavated from the land or surrounded by wharves. The English court in *Hennessey vs. McCabe*, 1 Queen's Bench 491 (1900), held a dock to be a place which embraces the land bounding the water space as well as the water itself, and stated that this was the ordinary sense in which the word dock was used.

The operation of facilities furnished by wharfingers is far less subject to change than that of any other public utility subject to the jurisdiction, control and regulation of the Commission. Docks, wharves and piers once established require but slight modifications to accommodate fluctuating traffic.

Excepting a limited number of applications for approval of wharf franchises or renewals thereof by county boards of supervisors, the Commission's activity affecting wharfingers during the fiscal year covered by this report has been confined primarily to investigations involving matters of rates and service. The operations of wharfingers have been remarkably free from adverse criticism.

## CHAPTER XI.

### AUTO STAGES AND TRUCKS.

The enactment by the Legislature of 1917 of legislation providing for the supervision and regulation by the Railroad Commission of the transportation of persons and property for compensation over any public highway of the state by automobiles, busses, auto trucks, stages and auto stages added greatly to the already large volume of matters confronting the Commission.

The new law at once placed under the jurisdiction of the Commission and the provisions of the Public Utilities Act innumerable automotive carriers, unaccustomed to regulation except such as had been imposed by municipalities under their police power in the matter of licenses, speed within the limits of the municipalities and the like, unfamiliar with the requirements of the act and the Commission's powers and duties thereunder, and many of them in and out of business almost over night.

This situation made it difficult to bring these carriers into a proper relationship with the provisions of the act dealing with the matter of rates, time schedules and safety regulations and required and still requires an enormous amount of correspondence and constant personal interviews with owners and operators to establish finally uniform and easily intelligible tariffs.

This work grew to such a great volume that in the early part of 1921 the Commission realized the necessity of establishing a separate department to handle auto stage applications and in the latter part of May it created what is known as the "Automobile Department."

#### TARIFFS AND SCHEDULES ON FILE.

There is now on file in the Rate Department and the Automobile Department of the Commission tariffs and time schedules of 771 authorized carriers operating within the State of California. A check of such tariffs filed by automobile carriers either under certificates granted by the Railroad Commission or through operation prior to the effective date of the Automobile Transportation Act, which was May 1, 1917, shows that of the 771 carriers, 430 carry passengers exclusively and 192 transport freight exclusively, 100 operate as carriers of both passengers and freight, 9 carry passengers and express, 6 have filed tariffs covering the transportation of passengers, freight and express, and the same number carrying freight and express, eliminating passengers. The remainder are what might be termed "special carriers," that is transportation companies engaged solely in the transportation of a single commodity or class of commodities, such as milk carriers or egg carriers or carriers transporting solely farm produce, vegetables or berries between truck gardens and jobbing centers.

Development of automobile transportation is not limited to any one particular section of the state, but is general throughout wherever road conditions will permit. There is practically no community of any size whatsoever in the State of California at this time which is not receiving automobile stage service and a considerable number of such communities receive service not only through passenger lines, but by truck lines as well.

#### REQUIREMENTS FOR CERTIFICATE.

Of 1099 applications filed with the Railroad Commission by the various classes of utilities subject to its jurisdiction during the fiscal year covered by this report, 537 of such applications were filed by automotive stage lines, this being approximately 50 per cent of the total number of applications filed during the fiscal year. Naturally a small percentage of such applications are filed by parties with absolutely no conception of the obligations of a common carrier or of the necessity to establish and maintain a dependable transportation service, the applicants in question merely showing a desire to enter the field. The Commission has established and strictly adheres to its policy that an applicant for a certificate to operate as a common carrier must make an affirmative showing that a public necessity exists for the service which he proposes and if he fails in such showing, the Commission has no alternative but to deny his petition. The mere desire of an applicant to enter the business does in no way establish a public necessity or convenience for such service. It is the public need based on a careful analysis of transportation conditions that determines the final ruling by the Commission on all stage applications.

#### DEVELOPMENT OF AUTO TRANSPORTATION.

Illustrative of the statewide development of the auto transportation utilities may be cited figures showing that autos are serving not only the thickly populated centers, but towns, cities and communities far removed from railroad centers. Neither the desert districts of the state nor mountain roads have proved a barrier to automobile development.

The town of El Centro, in the heart of the great Imperial Valley, according to tariffs filed by auto carriers, is served by 10 auto stage lines, 9 serve Susanville, in the shadow of Lassen, and 37 different lines carry San Diego either as a terminal or intermediate point. Los Angeles, apparently, is the center of state regulated auto traffic, 130 auto carriers showing the southern city in their freight or passenger tariffs. Next is Fresno, which is served either as a terminal or intermediate by 53 auto carriers. There are 34 auto lines operating into and out of San Francisco, 33 to and from San Jose, and 26 give service, passenger or freight, to Oakland. Following is a list of some of the principal cities of the state, the figures referring to auto

lines which give service to the points named either as a terminal or an intermediate point:

Los Angeles -----	130	Fresno -----	53
San Diego -----	37	San Francisco -----	37
San Jose -----	33	Sacramento -----	27
Oakland -----	26	San Luis Obispo -----	19
Santa Ana -----	18	Stockton -----	18
Eureka -----	18	Bakersfield -----	17
Pasadena -----	17	Riverside -----	14
San Bernardino -----	11	Santa Barbara -----	11
Chico -----	11	Taft -----	11
Red Bluff -----	10	El Centro -----	10
Redding -----	9	Susanville -----	9
Ukiah -----	9	Santa Cruz -----	9
Paso Robles -----	8	Westwood -----	7
Modesto -----	7		

#### UNIFORM ACCOUNTING FOR AUTO LINES.

The Commission has experienced considerable difficulty in securing reliable statistics of revenues and expenses and the amount of passengers and freight traffic handled by the existing lines due to the fact that a considerable number of carriers themselves have not kept any record whatsoever of their business and of those who did keep records their books were in such a shape that it was practically impossible to secure from them any reliable data whatsoever. To eliminate this condition, in so far as possible, the Commission has authorized its Department of Finance and Accounts to prepare a tentative classification of accounts for automotive carriers. The department has about completed this classification and it is hoped that by the following year all of the larger carriers will be maintaining a uniform set of books so that correct data may be secured from them with respect to their operation.

#### ASSETS AND REVENUES.

While the automotive business is yet in a formative state and a constant process of readjustment in the endeavor of the owners and operators to meet the requirements of their patrons, it may not be amiss to call attention to some of the assets and revenues of a few of the companies operating in the state.

The financial statement of one of the largest of these for the year ended December 31, 1920, shows the total value of assets to be \$633,878.60. The gross revenue of this company for the same period was \$1,075,991.11, of which \$1,014,927.01 was derived from passenger business, while the disbursements during the year were \$1,207,838.67 or \$131,847.56 more than the gross revenue. This company carried 2,501,176 passengers during the year. The statement of income and disbursements of another company shows its total value of assets to be \$263,181.09, gross revenue \$475,421.50, of which amount \$466,421.04 was derived from passenger business; disbursements during the year \$485,086.46.



Of the larger companies operating during the calendar year ending December, 1920, their reports show the following: 64 companies reported the number of machines operating at 650 or an average slightly in excess of 10 per company; of 31 companies reporting the number of passengers carried, the reports show an average of 200,000 passengers for the year; 89 companies reported total revenues of \$7,311,322.80 and total expenses of \$7,384,857.54.

From these figures it can be readily seen that the stage business is not in itself as profitable as many people believe and although there are a few companies whose earnings have netted them a reasonable return upon their investment, the majority of companies are what might be termed "merely breaking even," while a number are operating at an actual loss. Twenty-eight of the 89 companies above referred to reported losses totaling \$427,084.88 and 61 companies of the 89 reported profits of \$353,550.14.

#### UNIFORMITY IN TARIFFS AND SCHEDULES.

Many of the automotive carriers are now delegating powers of attorney to agents for the publication and filing of tariffs with the Commission, following the principle long ago adopted by railroad common carriers. This more recent development acts as an agency in bringing about a greater uniformity in the tariffs and a more systematic construction of the rate schedules.

During the fiscal year ending June 30, 1921, many tariffs were withdrawn by the original operators and the operative rights were transferred to other carriers, showing a trend more and more toward the elimination of the smaller and weaker lines through absorption by the larger and stronger and the retirement of the lesser from business. This process of gradual consolidation results in the establishment of more through service and through rates and fares, giving the patrons a larger degree of comfort by obviating the necessity of transferring at the various termini from the automobiles of one carrier to those of another.

## CHAPTER XII.

### SERVICE DEPARTMENT—RAILROAD STAGE AND AUTO TRUCK OPERATION—SAFETY.

The Railroad Commission maintains a Service Department whose duty it is, among other things, to investigate and report upon the safety of railroad operation and the accidents caused by such operation, and to report and make recommendations for the betterment of all other conditions which it finds to be unsafe or deficient. Since the acquisition by the Railroad Commission of jurisdiction over automobile stage and freight truck transportation, field inspection of condition of automobiles and trucks and compliance with the safety rules and operating regulations prescribed by the Commission are cared for by the inspectors of the service department and during the year 1925 automobile inspections were made by such department and violations of the general orders of the Commission when found were required to be immediately corrected.

Among the more important things undertaken by the service department may be mentioned the inspection of dispatching methods, establishment of standard and uniform methods of operation and requiring carriers to properly examine the qualifications and physical fitness of employees in train and engine service.

#### UNSAFE PRACTICES CORRECTED.

As a result of such inspections, which have continued over a series of years, many unsafe practices have been corrected and standard and uniform methods of operation have been prescribed for the smaller roads, thereby placing their general operation on a parity with the standard rules and methods which have been found to be safe by the larger systems. The dispatching methods and operating practices of the smaller railroad carriers in the State of California are now on a satisfactory basis and for some years no accident has occurred for which improper methods of operation was responsible. The work of the department also includes inspection as required by the statutes and rules of the Railroad Commission as to compliance by carriers with such laws and regulations.

#### INDUSTRIAL CLEARANCES IMPROVED.

The matter of industrial clearances continues to receive attention and each year results in a number of clearances being corrected to the standards as prescribed by the Commission under its General Order No. 26; new construction is required to be done in accordance with the standards prescribed and as repair and renewal of old structures is undertaken the inadequate clearances are adjusted to standard, resulting in elimination of hazard of accident to trainmen and others.

## ACCIDENT INVESTIGATION.

Every train accident resulting in the loss of life or of serious injury to passengers or employees is investigated by the Railroad Commission. When a fatal accident occurs the companies' investigation and coroner's inquest are attended and an independent investigation made at the scene of the accident by the Commission's inspectors that all possible information may be available regarding the accident. Upon the receipt of these reports such orders or recommendations are issued by the Commission as appear to be necessary in the circumstances. Inspectors cover not only accidents due to conditions which may indicate unsafe operation, but also grade crossing accidents. As a result of the latter investigations, railroads have been required to afford additional protection at grade crossings which have been found to be unsafe or where it is evident that additional protection should be afforded.

## LIST OF ACCIDENTS.

The following is a partial list of the accidents investigated by the Railroad Commission's inspectors during the year ending June 30, 1921:

1. July 4, 1920. *Pacific Electric Railway Company*, Western Division—Crossing accident at Princeton street and Santa Monica boulevard. Two fatalities.
2. July 6, 1920. *Yosemite Valley Railroad Company*—Derailment of passenger train, east of Bagby Station.
3. July 9, 1920. *Pacific Electric Railway Company*—Grade crossing accident at Van Nuys. One fatality.
4. July 15, 1920. *Pacific Electric Railway Company*, Southern Division—Grade crossing accident at Newport. Two fatalities, one serious injury.
5. July 17, 1920. *Southern Pacific Company*, Los Angeles Division—Grade crossing accident at Hope street, South Pasadena. One serious injury.
6. July 27, 1920. *Pacific Electric Railway Company*—Derailment on Echo Park avenue line.
7. July 27, 1920. *Pacific Electric Railway Company*, Western Division—Grade crossing accident at Twelfth street, Sawtelle. One fatality.
8. August 13, 1920. *Southern Pacific Company*, San Joaquin Division—Grade crossing accident at Mariposa street, Fowler. One fatality.
9. August 14, 1920. *Southern Pacific Company*, Los Angeles Division—Grade crossing accident at Puente. One serious injury.
10. August 23, 1920. *Southern Pacific Company*, Coast Division—Grade crossing accident east of Hollister.
11. August 24, 1920. *Southern Pacific Company*, Coast Division—Grade Crossing accident at Atherton. Two persons injured.
12. September 15, 1920. *Southern Pacific Company*, Stockton Division—Grade crossing accident at French Camp. One fatality, one serious injury.
13. September 15, 1920. *Pacific Electric Railway Company*—Collision between freight and passenger trains. Ten persons injured.
14. September 18, 1920. *Pacific Electric Railway Company*, Northern Division—Collision between freight and passenger trains at Sierra Vista. Seventeen persons injured.
15. September 24, 1920. *Pacific Electric Railway Company*, Southern Division—Grade crossing accident at Redondo and Colorado streets, Long Beach. One fatality.
16. September 25, 1920. *Pacific Electric Railway Company*—Collision at Moneta. Seventeen persons injured.
17. September 30, 1920. *Atchison, Topcka and Santa Fe Railway Company*, Los Angeles Division—Grade crossing accident at Duarte. Two fatalities.
18. September 30, 1920. *Southern Pacific Company*, Western Division—Grade crossing accident west of Folsden Station. Two fatalities, one serious injury.
19. October 4, 1920. *Southern Pacific Company*, Western Division—Rear-end collision of electric passenger trains at Sixteenth street station, Oakland. Three passengers and three employees injured.
20. October 6, 1920. *Southern Pacific Company*, Western Division—Grade crossing accident, Florida street, Vallejo. One fatality.

21. October 13, 1920. *Southern Pacific Company*, Los Angeles Division—Grade crossing accident at Workman street, Los Angeles. Three fatalities.
22. October 10, 1920. *Atchison, Topeka and Santa Fe Railway Company*, Los Angeles Division—Grade crossing accident at Glendora. Five fatalities.
23. October 16, 1920. *Southern Pacific Company*, Stockton Division—Grade crossing accident at B street, Modesto. One fatality.
24. October 17, 1920. *Pacific Electric Railway Company*, Northern Division—Collision between passenger and freight trains at Sierra Park. Nineteen persons injured.
25. October 23, 1920. *Atchison, Topeka and Santa Fe Railway Company*, Los Angeles Division—Grade crossing accident at Elsinore. One fatality.
26. October 25, 1920. *Atchison, Topeka and Santa Fe Railway Company*, Los Angeles Division—Grade crossing accident at San Dimas. One fatality.
27. October 30, 1920. *Los Angeles and Salt Lake Railroad Company*—Derailment near Mannix. Four fatalities and thirty persons injured.
28. October 30, 1920. *Southern Pacific Company*, Stockton Division—Grade crossing accident west of Lathrop. One fatality, three persons injured.
29. October 31, 1920. *Southern Pacific Company*, Western Division, Oakland-Alameda-Berkeley electric lines—Street crossing accident at Page street and Central avenue, Alameda. Three persons injured.
30. November 6, 1920. *Pacific Electric Railway Company*, Northern Division—Grade crossing accident at Ramona Park. One fatality.
31. November 7, 1920. *San Francisco, Napa and Calistoga Railway*—Street crossing accident at Spring and Main streets, Saint Helena. Two persons injured.
32. November 12, 1920. *Pacific Electric Railway Company*—Grade crossing accident at Slauson Junction. Two fatalities.
33. November 14. *Southern Pacific Company*, Los Angeles Division—Grade crossing accident at Bassett. Two fatalities.
34. November 17, 1920. *Pacific Electric Railway Company*, Southern Division—Grade crossing accident at Wilmington. Two fatalities and two persons seriously injured.
35. November 17, 1920. *Pacific Electric Railway Company*, Northern Division—Grade crossing accident at Marengo avenue and Mariposa street, Pasadena. One fatality.
36. November 17, 1920. *Pacific Electric Railway Company*, Western Division—Grade crossing accident at St. Andrews place and Sunset boulevard. Two fatalities.
37. November 22, 1920. *Southern Pacific Company*, Los Angeles Division—Grade crossing accident at Puente. One fatality, one person injured.
38. November 25, 1920. *Southern Pacific Company*, Western Division—Highway crossing accident one mile east of Byron Hot Springs Station. Two fatalities, two persons injured.
39. November 27, 1920. *Pacific Electric Railway Company*, Western Division—Highway crossing accident. Three fatalities.
40. November 28, 1920. *Pacific Electric Railway Company*, Western Division—Highway crossing accident at Glendale. One fatality.
41. November 28, 1920. *Southern Pacific Company*, Stockton Division—Highway crossing accident at C street, Herndon. Two fatalities, four persons injured.
42. December 3, 1920. *Southern Pacific Company*, Western Division—Highway crossing accident at Hall Station. One fatality.
43. December 15, 1920. *Atchison, Topeka and Santa Fe Railway Company*, Los Angeles Division—Collision between two freight trains near Selwyn Station. One employee injured.
44. December 26, 1920. *Pacific Electric Railway Company*, Eastern Division—Passenger train derailment near Colton. No personal injuries.
45. December 19, 1920. *San Diego and Arizona Railway Company*—Derailment near Aspara. Two employees injured.
46. January 2, 1921. *Southern Pacific Company*, Western Division—Street crossing accident at Lincoln avenue and Bay street, Alameda. Five persons injured.
47. January 8, 1921. *Pacific Electric Railway Company*, Southern Division—Street crossing accident at South Main street, Los Angeles. Three fatalities.
48. January 10, 1921. *Pacific Electric Railway Company*, Eastern Division—Grade crossing accident at Nevada street, Redlands. One fatality.
49. January 13, 1921. *Southern Pacific Company*, Los Angeles Division—Grade crossing accident at Fourth and Alameda streets, Los Angeles. One fatality, one person injured.
50. January 14, 1921. *Tonopah and Tidewater Railroad Company*—Collision between stations of Dumont and Sperry. Three fatalities, three employees injured.

51. January 19, 1920. *Southern Pacific Company*, Los Angeles Division—Grade crossing accident at South Gate Gardens, Santa Ana Branch. One fatality, seventeen persons injured.
52. January 20, 1921. *Atchison, Topeka and Santa Fe Railway—Los Angeles and Salt Lake Railroad*—Collision in San Bernardino yard involving freight and passenger trains.
53. January 22, 1921. *Pacific Electric Railway Company*, Northern Division—Explosion of controller on Sierra Vista line car.
54. January 27, 1921. *Southern Pacific Company*, Western Division, Oakland-Alameda-Berkeley electric lines—Street crossing accident at Sanford street and San Pablo avenue, Oakland. One person injured.
55. January 30, 1921. *Pacific Electric Railway Company*, Northern Division—Highway crossing accident at Sierra Madre. Five persons injured.
56. February 1, 1921. *Pacific Electric Railway Company*, Northern Division—Derailement of passenger train at La Verne. Seventeen persons injured.
57. February 2, 1921. *Southern Pacific Company*, Los Angeles Division—Grade crossing accident near Bay and Alameda streets, Los Angeles. One fatality, one person injured.
58. February 12, 1921. *Pacific Electric Railway Company*, Northern Division—Collision on Pasadena line near Indian Village. One person injured.
59. February 14, 1921. *Petaluma and Santa Rosa Railroad Company*—Highway crossing accident one-half mile south of Denman Station. Two persons injured.
60. February 15, 1921. *Pacific Electric Railway Company*, Northern Division—Collision at Pomona Junction on Pomona line.
61. February 17, 1921. *Pacific Electric Railway Company*—Highway crossing accident at Nevada street, Redlands. One fatality, one person injured.
62. February 18, 1921. *Pacific Electric Railway Company*, Western Division—Grade crossing accident at Occidental and Sunset boulevards, Los Angeles. One person injured.
63. February 20, 1921. *Pacific Electric Railway Company*—Grade crossing accident at Jackson and San Pedro streets, Los Angeles. One fatality, two persons injured.
64. February 20, 1921. *Southern Pacific Company*, Western Division—Highway crossing accident at Giant Station. Two persons injured.
65. February 21, 1921. *Pacific Electric Railway Company*, Redlands line—Grade crossing accident at Tippecanoe Station. One fatality.
66. February 25, 1921.—*Pacific Electric Railway Company*, Western Division—Derailement at Tropico tower.
67. February 25, 1921. *Southern Pacific Company*, Western Division, Oakland-Alameda-Berkeley electric lines—Highway crossing accident at 10th avenue, Oakland. One fatality.
68. February 25, 1921. *Southern Pacific Company*, Coast Division—Highway crossing accident at Eocene Station. Two fatalities, two persons injured.
69. March 7, 1921. *Southern Pacific Company*, Stockton Division—Highway crossing accident at Fairmead. One fatality.
70. March 18, 1921. *Pacific Electric Railway*, Western Division—Derailement of passenger train on Venice Short Line.
71. March 19, 1921. *Pacific Railway Company*, Northern Division—Collision between two cars at Hill and Colorado streets, Pasadena. Several passengers slightly injured.
72. March 20, 1921. *Pacific Electric Railway Company*—Grade crossing accident at Grand avenue, Glendora. One fatality, one person injured.
73. March 24, 1921. *Pacific Electric Railway Company*, Southern Division—Grade crossing accident at Florence avenue station, Los Angeles. One person injured.
74. March 29, 1921. *Pacific Electric Railway Company*, Eastern Division—Collision in San Bernardino yards. One employee killed.
75. April 2, 1921. *Southern Pacific Company*, Western Division, Oakland-Alameda-Berkeley electric lines—Grade crossing accident at San Pablo and Stanford avenues, Oakland. One fatality, one person injured.
76. April 9, 1921. *Southern Pacific Company*, Coast Division—Grade crossing accident at Seaside avenue, Monterey. One person injured.
77. April 14, 1921. *Southern Pacific Company*, San Joaquin Division—Collision at La Rose, resulting in injury to 42 passengers and 11 employees. No fatalities.
78. April 18, 1921. *Pacific Electric Railway Company—Los Angeles Railway Corporation*—Collision between Pacific electric train and street car at intersecting crossing at Vernon avenue. One passenger injured.
79. April 18, 1921. *Pacific Electric Railway Company*, Southern Division—Collision at Hermosillo on the Redondo line. Two persons injured.

80. April 19, 1921. *Pacific Electric Railway Company*, Southern Division—Highway crossing accident at Delhi on Huntington Beach line. One fatality.
81. April 20, 1921. *Pacific Electric Railway Company*, Southern Division—Highway crossing accident at Thirty-eighth street and Long Beach Boulevard, Los Angeles. One person injured.
82. April 27, 1921. *Southern Pacific Company*, Stockton Division—Highway crossing accident at Modesto. Two persons injured.
83. April 27, 1921. *Southern Pacific Company*, Western Division—Highway crossing accident at foot of Tenth street, Oakland. One person injured.
84. April 29, 1921. *Southern Pacific Company*, Los Angeles Division—Highway crossing accident at Ordway. Two fatalities.
85. April 29, 1921. *Pacific Electric Railway Company*, Northern Division—Derailment at Gravel Pit Spur near Baldwin Park. Five persons injured and heavy equipment damage.
86. April 30, 1921. *Pacific Electric Railway Company*, Southern Division—Highway crossing accident at Twentieth street and Long Beach boulevard, Los Angeles. One person injured.
87. May 2, 1921. *Pacific Electric Railway Company*, Western Division—Grade crossing accident at Los Feliz road, Glendale. One fatality, two persons injured.
88. May 4, 1921. *Southern Pacific Company*, Western Division, Oakland-Alameda-Berkeley electric lines—Grade crossing accident at Stanford avenue and Los Angeles street, Oakland. One fatality.
89. May 5, 1921. *San Francisco-Oakland Terminal Railways*, Traction Division—Collision of street car and train of *Western Pacific Railroad Company* at Third and Washington streets, Oakland. Two persons injured.
90. May 6, 1921. *Pacific Electric Railway Company*, Southern Division—Grade crossing accident at Olive street, Compton. One fatality.
91. May 14, 1921. *Pacific Electric Railway Company*, Northern Division—Grade crossing accident at Alhambra road, South Pasadena. One fatality, three persons injured.
92. May 21, 1921. *Pacific Electric Railway Company*, Southern Division—Grade crossing accident at Willow street, Long Beach. One fatality, one person injured.
93. May 28, 1921. *Southern Pacific Company*, Los Angeles Division—Highway crossing accident on Alameda street, near Bay street. One person injured.
94. June 5, 1921. *Southern Pacific Company*, Sacramento Division—Highway crossing accident at Mullen Station. One fatality, two persons injured.
95. June 9, 1921. *Pacific Electric Railway Company*, Southern Division, Long Beach line—Highway crossing accident at Willowbrook. One fatality, two persons injured.
96. June 16, 1921. *Southern Pacific Company*, Western Division, Oakland-Alameda-Berkeley electric lines—Crossing accident at Fourteenth street, Oakland. Three persons injured.
97. June 22, 1921. *Motor Transit Company* (automobile stage line)—Highway accident near Montebello on the Whittier boulevard. One fatality, four persons injured.

#### INSPECTION OF SERVICE.

The Commission is constantly engaged in the inspection of the service of common carriers. This inspection covers such matters as:

- (1) Sufficiency of railroad equipment, number of trains, number of cars and proper seating facilities in cars;
- (2) Sufficiency and adequacy of depot facilities;
- (3) Location of new or abandonment of existing stations and requests for stopping trains;
- (4) Adequate number of trains or schedules on steam, electric inter-urban and street car lines.

Investigation is also made by the Railroad Commission as to compliance by carriers with the provisions of the "Full Crew Law," the "Headlight Law," the "Train Dispatching Law" and other safety regulations as imposed by statute or by Railroad Commission general orders.

Deficiencies or irregularities in railroad service are brought to the attention of the Railroad Commission either by its own inspectors or by informal complaint from the public. After investigation, the Railroad Commission directs such improvements or extensions in service as to it seems proper. Much is constantly being done in this way to maintain adequate service by common carriers.

#### **TIME-TABLES MUST BE FILED.**

Under General Order No. 31 of the Railroad Commission, all changes in steam and electric interurban railroad time-tables are required to be filed with the Railroad Commission and to be posted for the information of the public five days in advance of the effective date of the proposed changes. A supplement to this general order requires that in all instances where a reduction of passenger train service is contemplated, or where the abandonment of any stop is desired by the railroad, an outline of the proposed time-table must be submitted to the Railroad Commission thirty days prior to the proposed effective date of the change and that the permission of the Railroad Commission must be obtained prior to making any reduction in service or abandoning any stop. Similar requirements are imposed upon automobile stage and truck lines operating under the jurisdiction of the Railroad Commission.

All requests for the reduction of passenger service or the abandonment of stops are carefully investigated by the Railroad Commission. In many instances, due to an increase in train schedules during certain seasons to care for tourist or vacation travel, it is customary to reduce passenger train service when the particular travel for which the service was inaugurated no longer exists. In other cases, however, permission to withdraw passenger trains from service has been denied carriers if the Railroad Commission's investigation has shown that the public convenience required the retention of the service. In still other instances a rearrangement of schedules has been made, satisfactorily adjusting the extra service of which a carrier desired relief and also meeting the public demand for service. Practically all these matters are handled informally by correspondence, but occasionally are the subject of formal proceedings and the subsequent order of the Railroad Commission.

#### **ELIMINATION OF PASSENGER TRAINS.**

Following the return of the railroads to local operation, a number of time-table changes have been made, resulting in material reductions of train service and the elimination of a considerable number of passenger trains. These reductions have been made primarily for the reason that the expense of operating many local trains has greatly exceeded the revenue earned and, where the Railroad Commission has received a satisfactory showing that the trains proposed to be discontinued were not earning the direct operating cost, informal permission has been given for the discontinuance of such apparently unnecessary train service. The inroads made upon the passenger traffic heretofore enjoyed by the steam and electric interurban railroads by the advent of privately owned automobiles has been in a large measure responsible for the discontinuance of local passenger train service in many localities, supplemented also in some degree by the business which has been

diverted to automobile stage lines which have in many cases operated service of more frequency than that offered by the steam or electric interurban lines and which service has therefore attracted and held the patronage of the traveling public. The Railroad Commission, in every instance, required a full and satisfactory showing before consenting to the elimination of passenger train service when such curtailment or diminution of service has been requested by the carriers.

#### FORMAL PROCEEDINGS.

The following formal proceedings affecting the matter of service were decided by the Railroad Commission during the period covered by this report:

*San Joaquin and Eastern Railroad Company*, for authority to abandon its station at Shipp, California. (Decision No. 7840 on Application No. 5849, decided July 9, 1920.) Application granted.

*Northwestern Pacific Railroad Company*, to lease a portion of the tracks of the Little River Redwood Company. (Decision No. 7841 on Application No. 5867, decided July 9, 1920.) Application granted.

*Elizabeth A. Rodgers vs. Northwestern Pacific Railroad Company*, a corporation. (Decision No. 7943 on Case No. 1466, decided August 2, 1920.) Complaint dismissed, complainant having sought to compel defendant to discontinue stopping of trains and abandonment of stations which had existed for a period of over thirty years because passengers alighting from such trains were alleged to trespass on complainant's property. The Railroad Commission has no jurisdiction over the enforcement of the law as regards trespassing and the allegation in the complaint is insufficient to warrant the inconvenience to the public which would be caused by the requested abandonment of stations.

*Patterson and Western Railroad Company*, to abandon service. (Decision No. 7957 on Application No. 5639, decided August 4, 1920.) Abandonment authorized upon the showing by applicant that the small shipments of freight do not provide sufficient revenue to meet the actual cost of operation and that to continue the operation a considerable expenditure would require to be made to place the railroad in a safe operating condition.

*The Atchison, Topeka and Santa Fe Railway Company*, to abandon and remove a portion of its Barnwell branch extending from Mile Post 30 to Ivanpah. (Decision No. 7990 on Application No. 5915, decided August 23, 1920.) Application granted.

*San Jose Railroads*, a corporation, to abandon narrow gauge line between Linda Vista and Toyon stations, in the county of Santa Clara. (Decision No. 8013, on application No. 4581, decided August 27, 1920.) Abandonment authorized, applicant having shown that the operation required a direct operating expense of \$10.30 per day, not including maintenance, depreciation, etc., and that the average revenue per day amounted to only 61.1 cents.

*The Western Pacific Railroad Company*, to abandon and remove a spur track at Mabie, California. (Decision No. 8092 on Application No. 6075, decided September 13, 1920.) Application granted.

*Ocean Shore Railroad Company*, to discontinue operation and remove its tracks between Army and Illinois streets in the city and county of



San Francisco and Tunitas in the county of San Mateo. (Decision No. 8216 on Application No. 6070, decided October 9, 1920.) Application granted, the Commission holding that the public in a given territory is the determinative body as to whether it prefers a railroad or automobile freight and passenger service, and where it has been shown that a railroad offering reasonably good transportation facilities with scarcely sufficient traffic offering to support its operation, due to the public served electing to patronize a competitive mode of transportation, the railroad must of necessity be granted permission, if it desires, to discontinue service.

*Ocean Shore Railroad Company*, to discontinue operation and remove its track and appurtenances between Santa Cruz and Swanton. (Decision No. 8278 on Application No. 5663, decided October 25, 1920.) Authority granted, no protest appearing and it appearing that the revenue derived from operation had not been sufficient to defray the cost of operation or to return any interest on the investment and there being no evidence of any prospect that the revenue would be increased in future.

*Western Pacific Railroad Company*, to abandon and take up a siding near Swayne, California. (Decision No. 8229 on Application No. 6074, decided October 11, 1920.) Application granted.

*San Diego Electric Railway Company*, for authority to discontinue service and suspend operation and to take up tracks on part of its system. (Street car line from First and Washington streets to Fifth and Spruce streets, San Diego.) (Decision No. 8341 on Application No. 5009, decided November 15, 1920.) Application granted.

*Pacific Electric Railway Company*, to construct a spur track from Santa Monica boulevard in the Hollywood district, and to remove tracks, station and other facilities at Hollywood boulevard and Cosmo street in the city of Hollywood. (Decision No. 8393 on Application No. 6156, decided November 27, 1920.) Application granted.

*Los Angeles and Salt Lake Railroad*, to discontinue agency station at Clearwater, California. (Decision No. 8404 on Application No. 4711, decided November 30, 1920.) Application granted on condition that Clearwater remain as an agency by an employee giving part time to such station and remainder of his time at the station of Hynes.

*Peninsular Railway Company* and *Southern Pacific Company*, for approval of a lease of Peninsular Railway's line of railroad from Rurie Station to a point immediately north of Berryessa road. (Decision No. 8410 on Application No. 6290, decided December 3, 1920.) Application granted.

*Pacific Electric Railway Company*, to abandon and remove spur track at Maxon Station on its Northern Division. (Decision No. 8451 on Application No. 6280, decided December 20, 1920.) Application granted.

*City of Alameda*, Complainant, vs. *Southern Pacific Company*, Defendant. (Decision No. 8500 on Case No. 1440, decided January 3, 1921.) Complaint filed to compel the establishment of a passenger shelter station at Fernside boulevard, Alameda, on the suburban electric lines of defendant. Complaint dismissed on a finding that the establishment of a shelter station was not justified, the regularity of

service rendering unnecessary any considerable waiting by the patrons of defendant.

*Western Pacific Railroad Company*, to abandon portion of its line of railroad lying between Moy and Carnegie, California. (Decision No. 8499 on Application No. 5322, decided January 7, 1921.) Application granted.

*Tonopah and Tidewater Railroad Company*, for an order authorizing the abandonment of its agency station at Tecopa, California. (Decision No. 8706 on Application No. 6534, decided March 4, 1921.) Application granted on condition that agency station would be established and maintained at Shoshone, California.

*Sugar Pine Railway Company*, to be permitted to discontinue operation as a common carrier. (Decision No. 8929 on Application No. 6311, decided May 3, 1921.) Application granted, conditioned upon service being rendered to certain shippers having lumber and machinery to be transported.

*Northwestern Pacific Railroad Company* and *Albion Lumber Company*, for permission to lease the Albion branch of the Northwestern Pacific Railroad to the Albion Lumber Company. (Decision No. 9046 on Application No. 6554, decided June 3, 1921.)

#### ABANDONMENT OF STATIONS, TRACKS, AND FACILITIES.

Under General Order No. 36 of the Railroad Commission, no station, sidetrack, spur, stop, facility for handling freight, platforms or other like facilities of common carriers can be abandoned without the consent of the Railroad Commission. The applications of the carriers for such abandonments are carefully investigated before the permission to discontinue the use of any facilities is granted. In many instances such investigation shows that the retention of the facilities is desirable and necessary to properly accommodate the needs of shippers and receivers of freight, and in such instances the applications are denied.

Following the return of railroads from federal control and due to unsettled business conditions during the period of reconstruction following the war, the Commission has been called upon to pass on a number of applications for changes in the status of agencies, stations, the entire abandonment of stations heretofore existing and other matters for which authority was requested by the carriers in their endeavor to curtail operating expense when traffic conditions, in the opinion of the carriers, did not appear to justify the continuance of agencies and other station facilities. Complete analysis of conditions existing are always required by the Railroad Commission in support of the requests made by carriers for any change which will result in a discontinuance of any facility heretofore accorded the traveling or shipping public by a carrier, and the Railroad Commission has not authorized any reduction in such facilities until it has fully satisfied itself that the conditions represented by the applicant carriers were fully justified and that the requisite patronage necessary to continue the facilities was not present.

## CHAPTER XIV.

## VALUATIONS—ENGINEERING DEPARTMENT.

Valuation work by the Engineering Department and its various divisions has been quite extensive during the past year. The following table sets forth the valuations made of electric railroads:

RAILROAD VALUATIONS MADE JULY 1, 1920 TO JUNE 30, 1921.

Applica- tion No.	Utility	Date of valuation	Historical reproduc- tion cost new	Historical reproduc- tion cost less de- preciation	Reproduc- tion cost new	Reproduc- tion cost less de- preciation
6138	Sacramento Street Railway (for rate fixing purposes).....	December 31, 1920	\$1,984,765	\$1,457,851	\$3,403,631	\$2,315,221
5840	United Railroads of San Francisco (system) (for issue of securities).....	June 30, 1920	30,842,963	25,357,843	51,818,258	41,400,010
6727	Humboldt Transit Company (for just compensation).....	April 9, 1921	Just compensation found \$100,000.			

As has been noted in previous reports, the Commission discontinued the valuation of interstate roads when the Interstate Commerce Commission commenced this work. As these valuations are completed, copy is sent to the Governor of the state as is required by the act. These valuations are then sent to the Commission and later the Interstate Commerce Commission sets the matter for hearing. At this hearing the Commission has the right to file its objections in accordance with the valuation act during the specified limit of time.

The following table shows the valuation made by the Interstate Commerce Commission and submitted to the Governor of the state:

**VALUATION\* OF STEAM RAILROADS BY INTERSTATE COMMERCE COMMISSION—DIVISION OF VALUATION FILED WITH THE GOVERNOR OF THE STATE OF CALIFORNIA AND AVAILABLE TO THE ENGINEERING DEPARTMENT.**

Railroads	Line in California		
	Inventory as of date	Reproduction cost except land (Account 2)	Lands owned, used and not used (Classes 1, 3-1 and 4)
Amador Central Railroad Company	June 30, 1916	\$355,439 00	..
Arata and Mad River Railroad	June 30, 1917	527,962 00	..
Atchison, Topeka and Santa Fe Railway Company	June 30, 1916	x52,863,918 00	..
Bay Point and Clayton Railroad Company	June 30, 1916	134,476 00	..
California, Arizona and Santa Fe Railway Company	June 30, 1916	x17,183,429 00	\$3,099,549 60
California Western Railroad and Navigation Company	June 30, 1917	1,940,787 00	..
Cement, Tolenas and Tidewater Railroad Company	June 30, 1916	127,472 00	..
Central Pacific Railway Company	June 30, 1916	x94,074,316 00	..
Coast Line Railway	June 30, 1916	661,687 00	..
Death Valley Railroad	June 30, 1915	359,726 00	526 91
Fresno Traction Company	June 30, 1916	126,443 00	..
Hanford and Summit Lake Railway Company	June 30, 1916	728,241 00	..
Holton Interurban Railway Company	June 30, 1915	184,778 00	..
Inter-California Railway Company	June 30, 1916	1,363,455 00	..
Lake Tahoe Railway and Transportation Company	June 30, 1917	409,348 00	..
Laton and Western Railroad Company	June 30, 1916	262,501 00	25,047 35
Los Angeles and Salt Lake Railroad Company	June 30, 1914	x9,435,273 00	9,587,323 66
McCloud River Railroad Company	June 30, 1917	1,844,785 00	..
Minkler Southern Railway Company	June 30, 1916	1,009,726 00	135,960 35
Nevada-California-Oregon Railway	June 30, 1917	2,699,286 00	..
Nevada County Narrow Gauge Railroad Company	June 30, 1916	644,027 00	..
Northwestern Pacific Railroad Company	June 30, 1916	37,636,368 00	..
Ocean Shore Railroad Company	June 30, 1916	4,619,233 00	..
Pacific Coast Railway Company	June 30, 1916	2,571,622 00	..
Peninsular Railway	June 30, 1915	358,294 00	..
Porterville Northeastern Railway Company	June 30, 1916	491,416 00	..
Quincy Western Railway	June 30, 1915	69,597 00	†2,510 88
Richmond Belt Railway	June 30, 1916	421,856 00	..
Riverside, Rialto and Pacific Railroad	June 30, 1916	300,046 00	†65,145 79
San Diego and Arizona Railway Company	June 30, 1915	1,516,367 00	..
San Joaquin and Eastern Railroad Company	June 30, 1915	1,192,775 00	†32,421 46
Santa Maria Valley Railroad Company	June 30, 1916	244,612 00	..
Sierra Railway Company of California	June 30, 1916	2,306,390 00	..
Southern Pacific Railroad Company	June 30, 1916	x112,587,156 00	..
South Pacific Coast Railway Company	June 30, 1916	9,724,075 00	..
South San Francisco Belt Railway	June 30, 1916	82,064 00	..
Stockton Terminal and Eastern Railroad Company	June 30, 1916	224,719 00	..
Sugar Pine Railroad Company	June 30, 1916	397,314 00	..
Sunset Railway Company	June 30, 1916	1,285,945 00	†196,478 03
Tonopah and Tidewater Railroad Company	June 30, 1915	x2,531,044 00	10,871 85
Western Pacific Railway Company	June 30, 1914	x38,728,891 00	†13,626,043 34
Yosemite Valley Railroad Company	June 30, 1916	3,586,344 00	..
Yreka Railroad Company	June 30, 1917	142,863 00	..

\*All these figures are preliminary and subject to revision by the Interstate Commerce Commission.

xEquipment (Accounts 51 to 58, inclusive) has not been allocated to the various states and has not been included in these figures.

†Includes excess cost of acquisition of land.

..Land reports have not been received.

The Engineering Department also made the following valuations during the year of warehouse properties:

## WAREHOUSE VALUATIONS MADE JUNE 30, 1920 TO JUNE 30, 1921.

Application No.	Utility	Date of valuation	Historical reproduction cost new	Historical reproduction cost less depreciation
6007	Los Angeles Ice and Cold Storage Company....	September 1, 1920	\$979,601 00	\$790,296 00
		November 18, 1920	1,386,316 00	1,102,216 00
		(Revised)		
6043	Merchants Ice and Cold Storage Company.....	October 15, 1920	280,890 00	209,950 00
6052	National Ice and Cold Storage Company.....	September 20, 1920	278,849 00	210,325 00
	Totals.....		\$1,946,065 00	\$1,522,491 00

During the same period valuations of electric properties were made by the Commission, primarily for rate fixing purposes, in which the historical reproduction cost was determined as follows:

## ELECTRIC VALUATIONS MADE JUNE 30, 1920 TO JUNE 30, 1921.

Application No.	Utility	Historical reproduction cost new
5394	Southern California Edison Company (for rate fixing purposes).....	\$63,691,109 00

During the year valuations made by the Hydraulic Division of the Engineering Department covering water properties were completed for 60 water companies for rate making purposes, 6 for transfers and 1 for determination of just compensation, as set forth in the following table:

## WATER VALUATIONS MADE JUNE 30, 1920 TO JUNE 30, 1921.

Application or Case No.	Utility	Date of valuation	Estimated original cost
<i>For rate fixing purposes:</i>			
4953	Brea Townsite Company.....	August 27, 1920	\$76,796 00
5731	Bell Water Company.....	September 13, 1920	40,490 00
5078	Bakersfield Water Works.....	September 25, 1920	157,840 00
5103	Belvedere Water Company.....	October 1, 1920	135,722 00
5571	Bacon, W. W., Jr.....	April 16, 1921	8,892 00
4670	Cuyamaca Water Company.....	September 24, 1920	886,877 00
5920	Crystal Springs Water Company.....	November 30, 1920	24,306 00
5943	Centerville Water Company.....	March 2, 1921	25,729 00
5524	Chico Water Supply Company.....	April 9, 1921	206,008 00
6145	Campbell Water Company.....	April 9, 1921	34,340 00
6026	Chauvet, Henry.....	April 9, 1921	7,252 00
6154	City Water Company of Banning.....	May 26, 1921	32,049 00
C-1549	Cottonwood Irrigation and Mining Company.....	May 26, 1921	15,000 00
6476	Crown Water Company.....	May 26, 1921	4,068 00
4743	El Segundo Water Company.....	August 27, 1920	56,094 00
0081	Electric Water Company.....	March 31, 1921	402,537 00
5802	Feldmeyer, C. A.....	December 20, 1920	5,277 00
6121	Firth, Emil.....	March 21, 1921	18,269 00
6459	Flora Water Company.....	April 20, 1921	6,612 00
5656	Fresno Canal and Land Corporation.....	August 1, 1920	2,321,000 00
5330	Graves, J. A.....	September 13, 1920	71,546 00
5068	Greenville Water Works.....	September 25, 1920	9,351 00
6178	Goold and Johns.....	November 30, 1920	3,674 00
5073	Huntington Park Realty Company.....	May 24, 1920	54,685 00
4642	Haines Canyon Water Company.....	September 13, 1920	49,500 00
5679	Hercules Water Company.....	March 5, 1921	200,206 00
6208	Holzen Heights Water Company.....	March 16, 1921	3,118 00

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## WATER VALUATIONS MADE JUNE 30, 1920 TO JUNE 30, 1921—Continued.

Applica- tion or Case No.	Utility	Date of valuation	Estimated original cost
6006	Hanford Water Company.....	May 26, 1921	154,220 00
6033	Imperial Utilities Works.....	April 29, 1921	155,034 00
4893	Jackson Water Works.....	October 1, 1920	28,000 00
6532	Knipe, E. E. and W. C. Clark.....	May 26, 1921	2,185 00
6179	Los Altos Water Company.....	April 14, 1921	40,592 00
5770	Montgomery, Geo S.....	November 26, 1920	8,500 00
6028	Moore Park Water, Light and Power Company.....	December 20, 1920	10,013 00
5894	Montara Water Plant.....	January 17, 1921	23,590 00
5976	Manteca Water Works.....	February 21, 1921	50,714 00
5831	Marysville Water Company, The.....	March 4, 1921	300,000 00
4058	Midland Counties Public Service Corporation.....	March 17, 1921	28,300 00
5426	North Moneta Garden Land-Water Company.....	July 15, 1920	25,067 00
5185	Northern Oil Company.....	September 16, 1920	111,522 00
5371	Novato Utilities Company.....	October 1, 1920	5,535 00
5664	North Fork Ditch Company.....	March 31, 1921	62,400 00
5475	Ocean View Land and Water Company.....	November 30, 1920	52,382 00
4734	Pasadena Consolidated Water Company.....	October 11, 1920	266,165 00
4965	Port Costa Water Company.....	October 15, 1920	650,000 00
5816	Perkins, A. B.....	November 27, 1920	31,868 00
5892	Puente City Water Company.....	January 26, 1921	23,383 00
6053	Placentia Domestic Water Company.....	January 26, 1921	27,743 00
5979	Plymouth Water Company.....	April 12, 1921	22,124 00
5811	Palm Valley Water Company.....	April 14, 1921	20,000 00
5470	Russian River Water Company.....	July 14, 1920	17,571 00
5283	South Feather Land and Water Company.....	December 24, 1920	20,700 00
6134	Simas, M. J.....	January 26, 1921	3,419 00
6344	Sawtelle Water Company.....	April 29, 1921	57,984 00
5777	Turner, L. A. and P.....	September 13, 1920	14,404 00
5386	Van Nuys Water System.....	February 21, 1921	7,882 00
5798	Union Water Company of Arcata.....	August 27, 1920	54,267 00
5818	Ukiah Water and Improvement Company.....	November 23, 1920	65,656 00
5369	Wiseman, I. F.....	October 28, 1920	1,293 00
5494	Washington Water and Light Company.....	December 20, 1920	27,963 00
C-1225	R. G. Williams vs. Stockton Mokelumne Canal Company.....	April 20, 1921	113,439 00
6046	Westside Water Company.....	May 14, 1921	22,304 00
	Total valuation for rate fixing purposes.....		\$7,380,447 00

## WATER VALUATIONS MADE JUNE 30, 1920 TO JUNE 30, 1921—Continued.

Applica- tion or Case No.	Utility	Date of valuation	Estimated original cost	Estimated original cost depreciated	Reproduc- tion cost	Reproduc- tion cost depreciated
4911	<i>For transfer purposes:</i> San Geronimo Water Company to sell to Beaumont Irrigation Dis- trict.....	April 10, 1920	.....	.....	\$105,521	\$55,352
5503	Union Water Company of California to sell to East Bay Water Com- pany.....	February 24, 1920	\$1,042,710	\$886,303	1,768,537	1,499,022
5718	Starrett, J., to sell to Russian River Water Company.....	March 15, 1921	.....	.....	.....	4,300
5719	Leppo Realty Company to sell to Russian River Water Company.....	March 15, 1921	.....	.....	.....	3,200
5720	Breen, H., to sell to Russian River Water Company.....	March 16, 1921	.....	.....	.....	606
C-842	Spring Valley Water Company to sell to city and county of San Francisco.....	November 24, 1920	.....	.....	.....	37,000,000
	Total valuation for transfer purposes.....		\$1,042,710	\$886,303	\$1,874,058	\$1,554,374

## WATER VALUATIONS MADE JUNE 30, 1920 TO JUNE 30, 1921—Continued.

Application or Case No.	Utility	Date	Just compensation
3745	<i>For purposes of just compensation:</i>	September 27, 1920	
	City of Auburn to acquire properties of Pacific Gas and Electric Water Company.....		\$52,000 00
	Total valuation for just compensation.....		\$52,000 00

Telephone valuations were made in a large number of proceedings in connection with the determination of rates. The list of these valuations is as follows:

## TELEPHONE VALUATIONS MADE JUNE 30, 1919 TO JUNE 30, 1921.

Application No.	Utility	Date of valuation	Historical reproduction cost	Historical reproduction cost less depreciation
<i>For rate fixing purposes:</i>				
4858	Reedley Telephone Company.....	September 1, 1919	\$25,330 00	\$19,962 00
5647	Suisun and Green Valley Telephone Company.....	July 20, 1920	8,847 00	5,302 00
5487	Turlock Home Telephone and Telegraph Company.....	January 6, 1920	32,976 00	24,956 00
5206	R. L. Swanson.....	March 1, 1920	9,117 00	5,471 00
5199	Rio Vista Telephone and Telegraph Company.....	October 16, 1919	24,301 00	18,544 00
5142	Roseville Telephone Company.....	March 1, 1920	27,003 00	20,854 00
5136	Dos Palos Telephone Company.....	December 1, 1919	8,129 00	5,272 00
5083	Needles Gas and Electric Company.....	December 31, 1919	16,177 00	12,978 00
5071	Antelope Valley Telephone Company.....	October 13, 1919	14,299 00	10,356 00
5054	Los Gatos Telephone Company.....	December 1, 1919	44,330 00	30,652 00
5003	Eel River and Southern Telephone Company.....	January 26, 1920	25,125 00	16,402 00
5002	Smeltzer Home Telephone and Telegraph Company.....	November 1, 1919	24,278 00	15,409 00
4993	Corona Home Telephone and Telegraph Company.....	August 1, 1918	55,882 00	39,438 00
4982	Fowler Independent Telephone Company.....	January 1, 1920	35,347 00	22,871 00
4925	Lindsay Home Telephone and Telegraph Company.....	December 22, 1919	36,127 00	28,994 00
4893	San Fernando Telephone and Telegraph Company.....	August 1, 1918	36,950 00	27,774 00
4889	Placerville Telephone Exchange.....	February 1, 1919	14,369 00	10,227 00
4869	Manteca Telephone and Telegraph Company.....	November 15, 1918	9,865 00	8,736 00
4861	Tulare Home Telephone and Telegraph Company.....	October 15, 1919	47,207 00	36,601 00
4828	Sanger Telephone Company.....	October 1, 1919	18,827 00	13,817 00
4839	Ripon Telephone Exchange.....	March 1, 1919	12,000 00	9,650 00
5499	Siakiyou Telephone and Telegraph Company.....	October 1, 1920	37,909 00	24,821 00
5534	Delta Telephone and Telegraph Company.....	September 1, 1920	112,339 00	82,655 00
5633	Forest Hill Telephone Exchange.....	July 31, 1920	2,855 00	2,198 00
5972	L. N. Wood.....	January 1, 1921	2,729 00	1,621 00
6170	McFarland Telephone Company.....	December 1, 1920	6,570 00	4,430 00
6398	Southwestern Home Telephone Company.....	December 31, 1920	382,297 00	259,390 00
	Total.....		\$1,071,185 00	\$759,381 00

## TOTAL VALUATIONS.

During the period since the organization of the Commission on March 23, 1912, to June 30, 1921, there have been valuations made by the Commission covering a total of approximately \$436,000,000, as follows:

**RECAPITULATION. SUMMARY OF VALUATIONS MADE BY ENGINEERING DEPARTMENT OF THE CALIFORNIA RAILROAD COMMISSION SINCE MARCH 23, 1912. (INFORMATION AS OF JUNE 30, 1921.)**

Class	Original cost	Reproduction cost and historical reproduction cost	Reproduction cost less depreciation
Division A. Valuations for rate fixing purposes.....	\$41,015,299 48	\$245,386,887 98	\$86,269,645 22
Division B. Valuations for issue of securities.....	2,291,624 88	122,828,152 97	105,067,314 52
Division C. Valuations for transfer of property.....	10,737,556 24	33,679,069 93	62,522,641 97
Division D. Valuations for general purposes.....	20,513,793 12	34,750,732 77	30,861,374 45
Division E. Valuations for just compensation.....			*247,000 00
Grand totals.....	\$74,558,263 72	\$436,644,843 65	\$284,967,976 16
<i>Valuations for all purposes.</i>			
I. Water properties.....	\$15,843,325 00	\$106,340,743 00	\$71,702,621 00
II. Electric properties.....	41,993 00	135,643,419 93	49,103,897 38
III. Gas properties.....		30,042,627 87	22,309,439 80
IV. Telephone properties.....	9,390,431 24	22,527,412 10	17,765,558 17
V. Railroad properties.....	49,262,514 48	139,408,524 86	121,323,392 62
VI. Wharf and warehouse properties.....	20,000 00	3,305,010 78	2,489,213 56
VII. Steamship properties.....		377,106 11	273,853 63
Grand totals.....	\$74,558,263 72	\$436,644,843 65	\$284,967,976 16

\*Fixed by the Commission.

NOTE.—These figures for the different values are not comparable. In a number of cases only one or two of the three values shown were ascertained. The figures, therefore, merely represent the sum totals of the various valuation investigations made by the Engineering Department.



## CHAPTER XV.

## POWER ADMINISTRATION.

On the first of July last year the power situation, described in some detail in the year's work of the Power Administrator for the last annual report, was this:

In the southern portion of the state, which includes the territory of the San Joaquin Light and Power Corporation, Merced and south, restrictions were in effect which prevented the power company from taking on new business where it could be served by other forms of energy, and many power consumers who could do so without grave inconvenience were being required to use their power at night in order to equalize the load.

In the north, where the lack of rainfall was much more severely reflected in the power supply, large consumers were also using their power during the night hours, severe restrictions were in effect regarding the taking on of new business, water in storage reservoirs was being zealously conserved, the smaller steam plants owned by private interests and municipalities were being operated as fast as they could be made ready and arrangements completed for selling the power they generated to the power companies, and plans were being perfected to meet the situation in other ways when it should become more acute during July and August—the two months when the load is the greatest and the supply of water for the hydro plants at a minimum.

The situation in the south was cleared up early in July, except for a few local restrictions regarding the taking on of new business, by the completion of several new plants.

In the north, when the first draft from storage was made in June, the reservoirs were short an amount of water equivalent to 25,000,000 kilowatt hours. The stream flows, however, held up better in July than was anticipated because the cold weather of the two previous months had melted the snow slowly, and there appeared to be a chance to pull through the season by practicing conservation, but without restrictions, provided there should be no breakdown in the steam plants, which had been worked to capacity for three years without a chance for overhauling.

## REDUCTIONS IN USE OF ELECTRICITY.

On July 19, however, a steam unit of 17,000 horsepower failed. The weather became very warm, shrinking the water in reservoirs, canals and ditches, and by the middle of August it was clear that restrictions would be necessary. On August 17 this letter was sent to the largest power consumers, that is gold dredging, street railroad and cement companies:

August 17, 1920.

DEAR SIR: Under date of May 3 we called your attention to the fact that the power situation this year would probably make it necessary for you to reduce your power consumption later in the summer, and suggested that you be prepared with plans to make a material reduction in your load when it should become necessary.

The situation has now reached a point when it is necessary for us to call upon you to submit plans to us and promptly put them into execution. Please let us have within the next two or three days your plan for saving power.

A 15 per cent reduction should be made on the basis of your daily demand, except Sundays, and should be arranged so that it will occur between the hours of 7 a. m. and 10 p. m.

It is our hope and belief that when the program for relief we have planned has been carried out you can be protected in your reduced power supply until relief is secured from seasonal lessening of the load or from rains.

Any reduction which you can make at once as an approach to the desired 15 per cent will be that much immediate relief to the situation.

It was the intention to have these followed by similar letters to the smaller power users so the necessary curtailment in power consumption could be made by cooperation, but before the first letters had been delivered the loss for the season of another large steam unit changed the situation. Word was immediately sent out to all the northern power companies for a conference on August 19 to devise ways and means to meet the emergency. That meeting was attended by representatives of nearly all of the thirty generating and resale power companies operating in the northern portion of the state, and after a thorough discussion the following order was issued by the Power Administrator:

ORDER No. 113.

August 19, 1920.

*(Effective this date.)*

(1) The use of electric energy for power purposes, except domestic use and use in connection with growing crops and handling of perishable foods, shall be reduced 20 per cent.

(2) The use of electric energy for the irrigation of vacant lands and of lands from which crops have already been harvested shall not be permitted during the present shortage.

(3) The attention of consumers of power for the irrigation of growing crops shall be called to the fact that unless a large reduction is voluntarily made drastic restrictions will become necessary.

(4) The power companies shall direct the attention of the city officials in their territory to the fact that electric energy used in street, sign and display lighting is being lost for productive purposes, and shall urge them to restrict this use as far as may be consistent with public safety.

(5) The above reductions in the use of electric energy shall be made, as far as possible, between the hours of 7 a. m. and 10 p. m.

(6) The power companies shall insert in all papers published in the territory they serve an advertisement referring to this order, calling attention to the power shortage, and urging consumers to conserve electricity used for any purpose in every way possible.

#### ORDER CURTAILING LIGHTING.

Letters were immediately afterward written to cities, counties and lighting districts, enclosing a copy of the order and asking them to take the proper steps to handle the curtailment of lighting service. This step did not produce the proper results, as there was a reluctance on the part of the officials to interfere with sign lighting and the following order was issued to the power companies:

ORDER No. 115.

August 30, 1920.

(1) Effective at once until October 1, 1920, except Saturdays and Sundays, no electrical energy shall be furnished or used:

(a) For advertisements, notices, announcements or signs designating the location of an office, or place of business, or the nature of any business.

(b) For external illumination or ornamentation of any building.

(c) For lights in the interior of stores, offices or other places of business, when such stores are not open for business.

(d) For excessive street lighting intended for display or advertising purposes.

(2) This order shall not be construed to prohibit the furnishing or using of electricity for such lights as may be required by law or public safety.

The same day this letter was sent to city, town and county officials:

August 30, 1920.

DEAR SIR: In our efforts to accomplish the 20 per cent reduction in the use of electric energy with as little loss as possible we are continually confronted with the criticism and complaint that sign and display lighting has not been generally curtailed. These complaints are particularly strong from the agricultural community and from your own citizens engaged in industries.

Public opinion is correct in assuming that this non-essential use of electricity should be restricted in favor of productive enterprises. Our attempt to secure the curtailment of sign and display lighting by cooperation has been entirely successful in many localities. Others have been slow to act, and for that reason it has today been necessary to issue an order entirely doing away with the use of electricity for this purpose, except during Saturdays and Sundays. A copy of the order is attached.

We call your attention again, as we did in our letter of August 23, to the fact that the power saved by curtailment of sign and display lighting is immediately available for the production of foodstuffs and manufactured products.

May we have the help and cooperation of your public officials and police force in securing prompt compliance with this order, as we did in 1918 when a similar order was in effect?

The police departments of Berkeley and some of the smaller cities took action at once and shortly afterward the other cities followed. No arrests were made. The police were instructed to call the order to the attention of those who violated it and if compliance did not result the Power Administrator was notified. In such cases a personal appeal by telephone or telegraph never failed of success and it was in no instance necessary to order a power company to discontinue service.

It seems proper to state here that although the sign companies were much harder hit by the restrictive orders than any other industry, they made no effort to interfere with the conservation program, the first and most important step of which was the curtailment of sign lighting, not because the amount of power used is great but because power users in general could not be convinced that the situation was serious when sign lights were permitted to burn.

#### AGRICULTURAL POWER.

During the shortage of 1918 no attempt had been made to curtail the power consumption of the farmers. The production of food was as essential then as the manufacture of ships and munitions. This year, however, there was no reason why agriculture should not be treated exactly like the other industries. Early in the summer restrictions had been placed upon irrigation pumping and the rice industry had been restricted in its power consumption from the start of the season. It was felt that agriculture had already borne its share of the burden and, for that reason, Order No. 113 was intended to affect the farmers but lightly. It developed, however, that sections 2 and 3 of that order were exceedingly burdensome in some localities which had already made a considerable saving in power, while in others, where no restrictions had been felt, the farmers were not being affected. To remedy this Order No. 117 was issued.

**ORDER No. 117.**  
**September 4, 1920.**

Arrangements have been made between this office and representatives of the Irrigation Division of the United States Department of Agriculture and of the College of Agriculture of the University of California, who have consented to assist during the present emergency, by which the power available for agriculture can be handled to better advantage.

This necessitates changes in the orders affecting the use of power for agricultural purposes.

*(Effective this date.)*

- (1) Order No. 116 is hereby canceled.
- (2) Paragraphs 1 and 2 of Order No. 113 are hereby modified as to agricultural use of power to permit the necessary irrigation of horticultural crops, in order that no permanent damage may be done, provided a corresponding saving is made in the use of power for growing field crops.
- (3) Representatives of the Irrigation Division of the United States Department of Agriculture and the College of Agriculture of the University of California are stationed in various parts of northern and central California as follows:

S. H. Beckett, headquarters at Davis, for all Sacramento Valley north of Sacramento.

W. W. McLaughlin and A. T. Michelson, headquarters at Stockton, for the territory from Sacramento south to Madera County.

W. L. Howard and F. J. Veihmeyer, headquarters at Mountain View, for the territory from the northern boundary of Contra Costa County south on the coast.

The power companies should have their local representatives consult the above named regarding the method and details of making Section 2 effective, and regarding all cases where they think a saving might be made in agricultural power.

- (4) As far as possible, agricultural power must be used between the hours of 9 p. m. and 7 a. m.

The order resulted from a series of conferences with the men named in it, and the results of the plan were entirely successful. It is largely due to these men, who served without pay, sacrificing their personal time and convenience for the public good, that farmers who depend on electric pumping for their water were able to go through the season with no loss of crops. The people of California are to be congratulated in having at their disposal the service of such organizations. The tact and resourcefulness which the members display in dealing with the farmers, their willingness to assume responsibility which they could avoid, their close cooperation with one another, the confidence the chiefs repose in their subordinates and the subordinates have that their superiors will sustain them, all make them a powerful instrument for good during times of emergencies.

**RESTRICTIONS IN FULL EFFECT.**

By the middle of September the restrictions intended in the original order were everywhere in effect. One of the last steps was the curtailment of service and the installation of the skip-stop system on the street railways of San Francisco, delayed by the necessity of changing schedules. By this time, also, all the steam plants in the territory were in operation, regardless of their ownership. The city plants of Alameda and Palo Alto, the railroad plants of Northwestern Pacific and Key Route, the plants of the California Hawaiian Sugar Company and the Hercules Power Company were the largest of these. Every plant capable of turning out kilowatt hours was pressed into service. In some instances a considerable sacrifice was made by the owners to

assist during the shortage, but when possible the power companies undertook to see that proper compensation was paid. Practically no new business except lighting was taken on.

Had weather conditions similar to those of 1919 obtained the burdensome restrictions would have been necessary to the end of the year. Early in October, however, there were good rains and on the 11th sign and display lighting restrictions were removed because of an increased supply of energy and a falling off in the load during the night hours. Two days later additional rainfall made it possible to remove all restrictions regarding new and old business with the exception of the skip-stops, and they were removed on the 17th.

The fall of 1920 and the spring of 1921 were wet as compared with the three previous years, and the work of the Power Administration was confined to gathering and tabulating statistics of operation and future supply and demand and keeping each company advised as to the best use that could be made of the hydro resources to save oil consumption.

#### POWER ADMINISTRATION DISCONTINUED.

In June of this year, in view of the impending resignation of H. G. Butler, who had been Power Administrator since the office was created, the Commission decided that since water conditions were normal, and that by August, when the peak load on power companies was reached, some 190,000 horsepower would have been added to the capacity of the state, the work of the Administration could be discontinued as a Commission activity. This it did in a formal order (No. 9168) which is subjoined. The work consequently came to a close on June 30 of this year. During its existence of three years and eight days the Power Administration handled two acute power shortages—in 1918 and 1920—without serious loss to the state, and a potential shortage in 1919, which might well have become serious had there been no central authority to see that full use was made of the resources.

In the order discontinuing the position of Power Administrator, the Commission spoke highly of the work and recommended that the power utilities carry on the work. Said the Commission:

A most valuable service has been rendered to the consumers by the power companies through this feature of regulation. The possibility of serious interruptions in service or of complete shutdown, by reason of the abnormal conditions of war needs and of power shortage, has been avoided. This was due to the fact that the Power Administrator, with the cooperation of the power companies, virtually pooled all the power resources of the state, and thus was able to effectively supervise and regulate the uses for which power was available. By shifting of loads, interchange of power, and reasonable restrictions on the less important uses, the highest efficiency and use of all available power has been accomplished. In this state, where much of the agricultural as well as industrial development depends directly upon the availability of electric power, it is of vital importance that a shortage in this all important commodity be avoided.

It is equally apparent that the collection of data and the coordination of power uses under the supervision of the Power Administrator have been of great value to the power companies themselves, and it would appear that this is a work which could well be continued to advantage by the companies. It is no longer necessary, however, since the emergencies of war needs and of power shortage have passed, that the Commission, in the exercise of its regulatory powers under the Public Utilities Act, should continue this work of supervision. The position of Power Administrator will therefore be discontinued. Should the occasion arise in the future the Commission can and will take appropriate action for the resumption of this feature of regulation.

## CHAPTER XVI.

## LEGISLATIVE INVESTIGATION.

The legislative investigation of the work of the California Railroad Commission by the committee popularly known as the Inman Committee resulted not only in a complete justification of the methods and practices of the Commission, but served a useful purpose in bringing the whole subject of regulation of public utilities before the people for informed and deliberate judgment.

The investigation was initiated by Senate Concurrent Resolution No. 20, introduced in the Legislature by Senator J. M. Inman of Sacramento on January 11, 1921. The joint Senate and Assembly Committee consisted of Senator J. M. Inman, chairman; Senator Walter Eden and Assemblymen C. W. Cleary, B. S. Crittenden and Isaac Jones.

The Commission at once announced that it gladly welcomed any honest, fair and impartial investigation, and made an earnest appeal that the inquiry be a sincere and thoroughgoing effort to ascertain all the facts upon which to base an intelligent report upon the regulation of public utilities, the principles governing rate fixing, the manner of their application and the extent of the public benefit. Every aid was offered the committee by the Commission and staff, and the files and records of the office were placed at its disposal. Members of the Commission pointed out that the personal element was secondary, even negligible so far as they were concerned. The thing of outstanding importance was to determine whether state regulation had justified itself, or whether it had succumbed under the terrific strain of the world war.

Public hearings begun in Sacramento on January 31 were continued at intervals at points throughout the state convenient for witnesses and were concluded in the San Francisco offices of the Commission February 17. The result was that the Committee publicly announced that many of the preconceived ideas of the members had undergone a complete change with regard to the work of the Commission and of the Public Utilities Act.

From the outlined plan of the Inman Committee defining the scope of the inquiry it was evident to the Commission that there was serious popular misconception of the work of the Commission and of the whole science of regulation and that this misconception was reflected even in the Legislature itself. The public hearings went far toward clearing up these popular misapprehensions and the report of the Committee, frankly acknowledging its change of view in the light of ascertained facts, doubtless served a useful public purpose in correcting popular errors regarding regulation and the work of the Commission in general.

## METHOD OF FIXING RATES.

While rate increases, due to a rising scale of prices, constituted in large measure the occasion for the investigation, the committee itself excluded from the scope of its inquiry rates as such, confining the

inquiry to the method of determining these rates. On this line the committee announced that it would investigate what it termed the "cost plus" plan and the "practical granting of demands of utilities by default." In this the committee but reflected the two commonest misconceptions of the work of the Commission, namely, that the utilities were allowed a return upon inflated valuations and that the Commission sat as a court without the right of independent initiative and original research. Both ideas were shown to be entirely erroneous. It was made clear that public utilities were allowed a return only upon a fair valuation of property used and useful in the public service. Out of this return dividends and interest charges must be paid, if they are paid. It was further shown that far from being a judicial body exclusively, called upon to decide merely which of the parties made out the best case, the Commission, through its own staff of technicians, conducted an independent inquiry into matters coming before it for decision, and that the results of these expert studies of valuations, service conditions and the like were available for the use of city attorneys and others having matters before the Commission. At virtually every hearing, it was shown, the public is represented by the engineering, service, financial or rate experts of the Commission.

While insisting that justness of rates allowed public service corporations was the only proper criterion, the Commission did conclusively show that the increase during the war and reconstruction periods was only a fraction of the rise of commodity and other price levels. These facts were strikingly visualized by a series of graphic charts. One of the most interesting of these afforded comparison between oil prices, cost of living, wages for skilled labor on the one hand and gas and electric rates on the other. In the period the cost of oil increased 180 per cent; cost of living (United States Bureau of Labor statistics) 110 per cent, and skilled labor, employed by utilities, 165 per cent. Contrasted with these, gas rates increased 21 per cent and electric rates 25 per cent, these being the average increase over all the territory served.

It was shown that in 1919 the gross revenues of the gas utilities of the state had increased only 56 per cent over those of 1916, while the operating expense had increased in the same period 80 per cent. The net revenue in this time had increased but 11 per cent. In 1917 the net revenue dropped 9 per cent below the figures of 1916.

A chart revealing the financial operations of the state's electric utilities showed that their gross revenue in 1919 was but 36 per cent higher than the 1916 revenue, while the operating expense had increased 61 per cent. The net revenue of the electric utilities in 1917 was 1 per cent lower than in 1916. In 1918 the net revenue was 4 per cent over that of 1916 and in 1919 it was 10 per cent over 1916.

#### DIVIDENDS UNDER WHOLESALE PRICES.

Notwithstanding necessary rate increases it was brought before the committee in a summary of the financial aspects of the Commission's work that dividends paid to stockholders of California utilities have not kept pace with the advance in commodity prices. This was clearly brought out in the following paragraph:

The increase in dividends paid from 1916 to 1919 amounts to \$9,186,665.77, or represents an increase of 18.41 per cent for the period. During the same period the wholesale price of commodities increased 47.66 per cent, according to Bradstreet's index number, 44.95 per cent according to Dun's index number and 66.41 per cent according to the index number compiled by the United States Bureau of Labor. The increase in dividends fell far short in keeping pace with the increase in wholesale prices. Thus, if a single individual owned all the stock of the utilities in 1916 and received \$49,910,498.65 in dividends, he should have received at least \$72,345,266.65 in 1919 (Dun's index number as basis) to maintain his relative position, instead of \$59,107,164.42, which he actually received. If the United States Bureau of Labor index number is used as a basis, he should have received \$83,056,095.65 instead of \$59,107,164.42. These figures clearly show that the stockholder's position was not maintained by rate increases and growth of business and that he was in much worse position at the end of 1919 than at the end of 1916.

Pointing out the increase in interest rates the statement said:

There has been a slight decline in interest rates, but they are still high. Foreign loans floated in this country and the \$14,000,000,000 which Europe owes the United States government or business firms in this country tend to keep interest rates up.

Twelve of the principal utilities in California paid an average of 5.97 per cent for borrowed money during 1912, while in 1920 and during January, 1921, to date, they paid an average of 7.47 per cent. It can safely be said that interest rates which must now be paid by utilities are from 25 to 40 per cent higher than prior to the war.

#### SERVICE AT MAXIMUM EFFICIENCY.

Not only was it established that rates were kept within just bounds, but it was shown that service was maintained at maximum efficiency. This was accomplished under peculiarly difficult circumstances in the case of electricity. Despite no new hydroelectric development work from 1917 to 1920, and notwithstanding three years drought, production was maintained. Operation of every steam plant owned by the utilities was ordered by the Commission despite the terrific jump in the price of oil. It was the opinion of the Commission, subsequently justified by developments, that power shortage, far-reaching and destructive, would prevail unless drastic steps were taken. The result was, the exhibit of the Commission showed, that service was maintained.

In brief, the committee sustained the policy of the Commission on every issue raised in the inquiry.

The abrogation of preferential contracts made by utilities previous to the adoption of the Public Utilities Act was declared to embody a sound public policy, as to permit these contracts to stand would entail a hardship upon all consumers.

The principle of "regulated monopoly" early enunciated by the Commission was approved, the legislators declaring that utilities protected in a field are monopolies in name only, owing to regulation.

It was held that all rate fixing should be done by a central state body. Little, if any, expression of a desire of municipalities to return to the former system of rate regulation was found, and the committee expressed doubt if any such desire exists.

Affecting rate increases the committee found that while the cost of operation advanced to high levels, utility rates were kept down to the lowest level consistent with reasonable service.

The "cost plus" theory of rate fixing was found to have no basis in fact.

Finally the committee recommended increased appropriation for the Commission to augment its working force.



## TEXT OF LEGISLATIVE REPORT.

The report of the legislative committee is here presented in full:

**Report of Joint Committee of Senate and Assembly, pursuant to Senate Concurrent Resolution No. 20, relating to certain complaints regarding activities of the Railroad Commission of the State of California, and of the Public Utilities Act.**

## REPORT OF JOINT COMMITTEE.

Your Joint Committee of the Senate and the Assembly appointed pursuant to Senate Concurrent Resolution No. 20, by Senator J. M. Inman, organized by selecting Senator Inman chairman.

It was decided to hold hearings at different points in the state in order that citizens might be enabled without undue expense or loss of time to present any matters they might desire and concerning which the Committee had jurisdiction. Pursuant thereto your Committee held a hearing lasting two days at Sacramento, January 31 and February 1; at San Francisco on February 2 and 3; at Stockton February 4; at Modesto February 7; at Fresno February 8; at Los Angeles February 9 and 10, at which time individual consumers, as distinguished from municipalities, were heard, and on February 11, when municipalities were heard; at Bakersfield February 14 and at Visalia February 15, where individual consumers were heard, and at San Francisco on February 16 and 17 where municipalities were heard and a general discussion was had with the Commission, and where the Commission and heads of departments explained in detail the work of their departments and the Committee went over the plant of the Commission and viewed the work of the Commission in operation.

In presenting this report your Committee approaches the task with a good deal of hesitancy, knowing that upon this report much depends and that perhaps to a large extent the future policy of the state rests upon questions therein considered. And many of the preconceived ideas of members of the Committee with regard to the work of the Commission and of the Public Utilities Act have undergone a complete change as a result of this investigation. And it is perhaps only fair to say that it is with some degree of embarrassment that these members of the committee have been compelled to abandon their preconceived conclusions in the light of the facts that have been disclosed.

Honesty and desire for fair dealing, with only the best interests of the state in view, however, render it incumbent upon those members of the Committee to join without restraint or reservation in this report.

The belief of your Committee is that this investigation will be of great value in the free expression of views by the consumers and the opportunity extended for the people of the state to come to an understanding of the work of the Commission, to say nothing of the findings and recommendations of this Committee, hereinafter set out.

We think it only fair to say that the Commission and its members have worked in perfect accord with the Committee throughout these hearings and that the members have placed themselves and their records and employees unreservedly at the disposal of the Committee and have at all times been entirely fair and frank in their discussions of matters coming before the Committee.

Of the personnel of the employees of the Commission we think a word should be said. We cannot speak too highly of the heads of the departments with which the Committee came in contact during these hearings. It is apparent that only loyalty to their work hold many of these men with the state and were pecuniary benefit only held in view by them the public service corporations would have long since added these men to their forces.

Respectfully submitted.

Senator J. M. INMAN, *Chairman.*

Senator WALTER EDEN.

Assemblyman C. W. CLEARY.

Assemblyman B. S. CRITTENDEN.

Assemblyman ISAAC JONES.

*The abrogation of contracts existing at the time of the passage of the Public Utilities Act.*

One of the most difficult conditions with which your Committee had to deal was the abrogation of contracts between consumers and public service corporations. In numerous cases the Commission made sweeping abrogations and in many instances forced consumers to accept a rate higher than that provided in their contracts. This of course was the cause of much bitterness, especially as, in many cases the agents of the utilities insisted to their patrons that the abrogation was over their protest. And the underlying reasons for these abrogations were not understood by the consumers.

Your Committee finds, however, that the theory of abrogation to prevent discriminatory and preferential rates is sound and, in fact, without applying that theory the effect of the Public Utilities Act would be to a very large extent nullified. For if we accept the theory that a public utility is entitled to a "fair return," then some consumer must pay that fair return and it seems a sound principle that **ALL CONSUMERS RECEIVING THE SAME CLASS OF SERVICE SHOULD BE COMPELLED TO CONTRIBUTE ALIKE TO THAT FAIR RETURN**; and while in many cases the abrogation of contracts worked a decided hardship upon individual consumers, the failure of the Commission to enforce the theory would have entailed a hardship upon all other consumers.

And further, to permit one consumer to have a preferential rate, might, and doubtless would, place that consumer at a decided advantage over a consumer engaged in a like pursuit competing with him and not having that preferential rate, to the ultimate destruction of that one discriminated against. It should be apparent that, if this discrimination were permitted unchecked, a powerful concern being in a better position to enforce its demands, would by securing unfair and discriminatory rates ultimately force the smaller and weaker concerns out of the market.

In many instances consumers had paid value received in rights of way or other concessions for these favorable contracts and the consumer fails to understand that the power of the Commission ends with the abrogation of the contract, that it cannot restore that which the consumer yielded for that contract, but that the question is then one for the courts alone to decide.

#### *Regulated monopolies.*

Your Committee, without expressing any opinion, either for or against public ownership of public utilities, is of the opinion that, in the absence thereof, the only solution of this problem is through regulated monopolies. It has been laid down by Commissioner John M. Eshleman early in the life of the Public Utilities Act that "a regulated monopoly is the settled policy of the state." (Opinion and Orders, Vol. I, page 203.)

At first glance this policy seemed radical and revolutionary but, upon closer examination, leads to the belief that the old adage "competition is the life of trade," must, along with others of our traditions, go into the discard. Competition in public utility service is fundamentally wasteful. A territory well served (conceding that regulation regulates and compels good service) by any utility, can not be better or more economically served by two or more utility concerns.

The Commission has encouraged, and we think rightly so, the consolidation of utilities, especially where one is small and weak. The old theory of competition was the rendering of good service at reasonable rates under the stimulus of that competition. This is no longer necessary or advisable if we again assume that "regulation regulates."

In the past it was a common practice for a second or even more companies to invade a field already occupied and well served by a first, thereby dividing the business. Sometimes this invasion was inspired by laudable motives, but we are convinced more often by the desire or belief that the first company would be compelled to buy out the invading company, which usually resulted, and the "ultimate consumer" paid the bills. For it must be apparent that one utility can serve a given community **BETTER and CHEAPER** than two, at all times having in mind the fact that these are now **MONOPOLIES IN NAME ONLY** because of **REGULATION**.

#### *Permitting municipalities to withdraw from the jurisdiction of the Commission.*

An amendment to the constitution is pending before this Legislature to permit municipal corporations to withdraw from the jurisdiction of the Railroad Commission, at least in so far as the fixing of rates is concerned.

Many elements enter into a fair consideration of this question.

In the first place, to permit a municipality to withdraw, might, and we think ultimately would, work a great hardship upon consumers outside municipalities. Probably one of the prime reasons for dissatisfaction and desire to withdraw (if the desire now really exists, and the Committee found little if any expression of such desire) is the belief that rates have been unduly raised.

That reason alone convinces us that such withdrawal should not be permitted. For, if the municipalities were permitted to withdraw and should lower rates, and we accept the proposition that the utility company should receive a "fair return," then it becomes evident that consumers outside municipalities would be compelled to make good that reduction.

Another objection that might be logically raised against this amendment, would be the utter impossibility of the general run of municipalities being able to fix a fair return, owing to the lack of proper facilities for determining that fair return. In fixing a rate the entire properties of the utility company must be taken into consideration and a large portion of the investment is outside the municipality, in many cases. One of the most insistent complaints on the part of municipalities that has

been called to our attention, is their inability to cope with the large utilities in rate making cases. How utterly impossible then would it be to fix a fair rate if left alone without the assistance of the Commission and its records.

Another element that might enter into the fixing of rates by municipalities is the danger of politics entering into the question to the exclusion of fairness. If a municipal body had the question of rate making in its power, in many cases a struggle would ensue between the utility on the one hand and the consumer on the other, as to who would control that body.

And finally, if we are to accept the principle of rate making as sound, then that principle should apply to all consumers alike.

The Committee is convinced that rates for all consumers should be fixed by a central state body.

*Activities to which should be applied the Corporations Act.*

One of the most distressing and dangerous conditions found to exist and one for which there is no apparent remedy relates to certain districts where individuals or corporations sold agricultural land or town lots, agreeing to furnish water or other commodities at a very low rate, as an inducement to the purchase of that land or lot. A period of time would elapse; the land would all be sold and the seller, either through downright dishonesty or honest inability to continue that service, abandons it. In most of the instances noted the Commission could not enforce an order to furnish service owing to the financial inability of the seller to respond. In many instances the cost of reproduction, maintenance and service, not taking into consideration any return whatever upon the properties, is wholly out of proportion to the value of the lands covered. As before stated in many of these distressing cases there seems to be no remedy whatever. **BUT YOUR COMMITTEE DESIRES TO IMPRESS UPON THE LEGISLATURE AS STRONGLY AS POSSIBLE THE NECESSITY OF PREVENTING BY APPROPRIATE LEGISLATION THE RECURRENCE OF THESE CONDITIONS.** We recommend that legislation be passed, placing under the appropriate state department, all enterprises hereafter undertaken whereby any of the commodities covered by the Public Utilities Act are agreed to be furnished, to the end that such agency shall see to it that the person promoting such enterprise shall be in a position to furnish service as agreed.

*Minor complaints.*

Many consumers appeared before the Committee with complaints against the Commission growing out of poor service, overcharges and general dealings with public service corporations and their employees.

Many of these complaints, while apparently trivial in themselves, pointed to much of the dissatisfaction found to exist. We think it only fair to say that in a large percentage of cases these complaints were found to rest upon misunderstanding, misinformation and lack of knowledge of the laws and of the policies of the commission. We think, too, that much of this dissatisfaction could be removed by the public utilities and their employees by adopting a different attitude toward their consumers. If the utilities would come to the realization that the good will of their consumers is one of their greatest assets they would be more careful in the selection of those of their employees who come into direct contact with the public.

As to many of the other complaints coming before the Committee, we are of the belief that calling them to the attention of the Commission will result in their immediate correction, and their specific review would be of no value in this report.

*Delays and postponements.*

It is apparent that delays and postponements are frequent. But in most instances these delays and postponements are unavoidable. It must be apparent where so large a number of cases are considered and such a large amount of business is transacted that delay and continuance of matters is inevitable. Much of the time covered by this report the Commission was severely handicapped by depleted forces. During the war most of the engineering and other forces enlisted in the service and to a large extent did not again join the state service after their discharge.

We are of the belief that the business of the Commission has been transacted, on the whole, as expeditiously as possible.

If a hearing is set for a particular day and it becomes necessary to consume two or three times the amount of time allotted to it, it at once becomes plain that other cases set for the intervening time must go over.

In the years 1919 and 1920 approximately 2447 formal cases and formal opinions and orders were issued by the Commission; that during the same period approximately 5261 informal complaints have been received and acted upon and that 372 communications of general official character and letters have been received and answered daily by the Commission.

So large a volume of work must necessarily entail overlapping, delay and postponement.

*Regarding the raising of rates of utilities.*

As your Committee progressed with this work it became more and more apparent that of the several causes of dissatisfaction with the Commission, at least one of the prime causes was the raise of rates allowed utilities. That this feeling should exist was inevitable, but it was just as inevitable, in our opinion, that these rates should be raised. In fact, it appears that while the cost of operation went up, the rates were kept down to the lowest level consistent with reasonable service. For instance, while the cost of oil, one of those ingredients entering most largely into the manufacture of some of the commodities, raised in price 180 per cent, and skilled labor 60 per cent, and the cost of living generally 96 per cent, the electric rate raise during a corresponding period but 36 per cent, and gas rates but 18 per cent. And while the gross revenue increased during the years from 1916 to 1919, 36 per cent, the net revenues increased but 10 per cent during a like period, and the operating expense mounted 61 per cent. And while the gross revenue of water companies increased 20 per cent during a like period, the net return was but 8½ per cent and the operating expense increased 28 per cent.

Three years of drought during the period that other abnormal conditions prevailed was an element entering into the increase of rates.

It appeared that poor service or lack of service was as bitterly complained against as was increased cost of service. So if we concede that good service is essential, we must concede that the utilities should receive sufficient revenue to furnish that service. No one was found to contend that a utility was not entitled to a fair return.

*Uniformity of fixing rates by the Commission as to time.*

One of the situations which appeal to your Committee was that existing where municipalities were called upon to fix a budget for an ensuing period and were faced with the possibility that the rates upon public utility commodities might be raised during the time covered by that budget, thereby rendering the budget to that extent at least, and the amounts called for thereunder insufficient, and working a real hardship.

The Committee can make but one suggestion, and that with some hesitancy, owing to the apparent difficulty of carrying this out. That suggestion is that the Commission might fix a certain period of time for fixing rates, or stating it contrariwise, have a certain time in which rates will not be changed. Thereby the consumer would be in a position to enable him to estimate exactly what the cost of the commodity would be for a given period of time.

We repeat that there are numerous apparent difficulties to be encountered in carrying out this suggestion.

*The "cost plus" fallacy in rate fixing.*

Many people are of the mistaken belief that the Commission fixes a rate that guarantees a certain return on the money invested regardless of the extravagance of that investment or of the cost of operations. In other words, that a condition has come about through regulation and the elimination of competition that renders the utility company extravagant and careless in the expenditure of its money. In fact, it has been openly charged that the California Railroad Commission is fixing rates on a "cost plus" basis.

Your Committee finds that the facts in no wise justify such a conclusion. It is apparent that the Commission can not prevent extravagant expenditures either in construction or operating costs, but by reason of its cost data records it can and does prevent the utility company from being protected in such extravagance.

The Commission does not in any sense "guarantee" anything. In fixing a rate, the Commission proceeds to find the fair value of the property of the utility used and useful in the service of the public. It then puts its accountants to work analyzing and checking up the operating expense. It then fixes a fair return on the value of the property and fixes the rate accordingly. Out of that fair return must come interest on bonded indebtedness and borrowed money amortization and losses before dividends can be paid. If the fair return happens to pay interest on the outstanding bonds and stocks of the utility, the company is fortunate. Otherwise it is unfortunate. Whether or not that fair return will pay a dividend to the stockholders or interest upon outstanding bonds is not taken into consideration by the Commission.

Consequently the only too common belief that "the more a company spends the more it earns," should be completely and finally discarded. And the further belief that the Commission allows dividends on "watered stock" is also without justification.

Some errors were found to have been made by the Commission, but the Committee is of the opinion that the Commission's record in that regard is an enviable one.

*Bringing the work of the Commission closer to the people.*

The work turned out by the Commission in the past few years has been tremendous. Of their work the public has seen but the results. The means by which these

results have been attained and the reasons underlying them are not so readily apparent. We are of the belief that should the people actually see the workings of the Commission, much of the misunderstanding would be eliminated and a much more satisfactory feeling would result.

As the work of the Committee advanced it became clear that some means must be devised to bring the people and the Commission into closer touch.

The average citizen views the Commission with mingled feelings of awe and fear. He believes it to be an august body, sitting wrapped about with legal forms and formalities, with which he has nothing in common, and which if approached at all, must be by devious methods and with reverent mien. Of course, nothing is further from the truth, but it is a condition and not a theory with which we are faced and so your committee cast about for a possible means of bringing this most valuable state agency into closer touch with the people.

This, we are of the opinion, can only be done by bringing the Commission **TO THE PEOPLE**. This can be accomplished by having a representative of the Commission in each community. The organization of a **NEW FORCE** is neither desirable, nor do we believe necessary. We have now a body functioning in every community and whose work is closely allied with the work of the Commission. We refer to the Department of Weights and Measures.

This department, we think, can and should be consolidated with the Railroad Commission and be placed under complete control thereof. This can be done, we believe, without in any degree lessening the splendid results achieved by the Department of Weights and Measures, and without any added costs to the state to speak of, and at the same time place within the reach of the average citizen an agent and representative of the Commission, to whom he could take his complaint or suggestion without formality and with the knowledge that he would receive prompt and effective results.

This consolidation we earnestly recommend.

#### *Appropriation for the work of the Railroad Commission.*

One of the considerations coming most often and most prominently before the Committee was the feeling on the part of the consumers that a fair representation of their side of the case was not had before the Commission in rate making cases owing to the lack of facilities for the investigation and presentation of their case. One of the demands on the part of the consumer most frequently voiced was that the Commission should have increased appropriations in order that the rights of the consumer might be more adequately protected through augmentation of the working forces of the Commission. We call this matter to the attention of the Legislature in order that it may take such action as the matter seems to justify and the state of our finances permit.

In this connection many complainants coming before the Committee expressed the belief that much could be gained by having an attorney or representative of the Commission vigorously and openly prosecute the case of the consumer at hearings where evidence was being presented upon which rates were later to be determined. The Committee was not unanimously convinced, however, that the amount of practical benefit to be derived from such procedure would be sufficient to justify the added expense, but was of the opinion that the effect of such open and vigorous prosecution, while admittedly satisfying the consumer, would be more psychological than practical.

#### *Recommendations.*

We recommend that a standard form of contract for service be formulated by the Commission and that utilities be compelled to use such general form. We further recommend that such general form of contract contain a provision in plain type showing that the rates therein set forth are subject to change by the Commission at any time, anything in the contract to the contrary notwithstanding.

We recommend that all literature relating to the sale and advertising of the stocks, bonds and securities of any public service corporation or its agents be supervised by the Commission and that nothing in that literature be permitted which can in any manner be construed by the public as being an endorsement or guarantee of said stocks, bonds and securities or of the rate of the return thereon by said Commission or the State of California.

We recommend that the Commission more strictly enforce the penalties provided by the Public Utilities Act for violations of the act and of the rules and regulations of the Commission and more particularly with regard to overcharges for extensions and service.

#### *Conclusion.*

And in conclusion permit us to call attention to the fact that the public utilities are as necessary a part of our future economic development as any other agency; that they are entitled to fair treatment at the hands of the people, and to a fair and just return upon their money invested in property used and useful in the public

service. That the time is rapidly approaching when our fuel oil supply will be exhausted, or so nearly so as to become prohibitive in cost, and that the development of the state depends largely upon hydro-electric energy.

That capital must be encouraged to enter that field and the only manner by which capital can be interested is to give it to understand that investments in utilities will be respected and will be permitted to earn a fair return. Otherwise, they will look for fields where they can expect such treatment. The sooner that these public service corporations and the people learn that their interests are mutual, and not antagonistic, the better off both will be.

And finally the Committee earnestly commits this great law, the Public Utilities Act, to the commendation of the people. It has worked well and is working well today. Strengthen it rather than weaken it. During times such as have just passed have faith in your Commission that they will be a buffer between you and the utilities, so that the people on the one hand will receive good service at a fair price, and that the utility will receive such treatment at the hands of the people that will encourage capital to come to the state and help develop our wonderful resources.

Senator J. M. INMAN, *Chairman*.

Senator WALTER EDEN.

Assemblyman C. W. CLEARY.

Assemblyman B. S. CRITTENDEN.

Assemblyman ISAAC JONES.

## CHAPTER XIII.

## COURT PROCEEDINGS.

There have been some noteworthy decisions by the Supreme Court dealing with fundamental principles of public utility regulation, during the fiscal year ending June 30, 1921. In the case of *City of Pasadena vs. Railroad Commission*, decided September 12, 1920, the proposition was conclusively settled that municipally owned utilities operating either inside the municipality or outside its corporate limits, are not subject to regulation under the provisions of the Public Utilities Act and the constitutional provisions upon which such action is based. In that case the city of Pasadena, operating an electric lighting system, was in competition outside of the city limits with a privately owned utility doing similar business. The decision of our Supreme Court in holding that the rates of the city system are not subject to regulation by the Commission, notwithstanding that they may be competitive rates with those of privately owned utilities, is based upon the construction of the language used in the section of the constitution defining public utilities, article XII, section 22. Under the court's interpretation, only private corporations, as distinguished from public corporations, such as a city, are within the class of public utilities subject to regulation by the Railroad Commission.

In the case of *Hartland Law vs. The Railroad Commission*, decided January 27, 1921, the Supreme Court sustained an order of the Commission fixing rates for public utility service which would supersede prior contracts made between the utility and its consumers which were different from the rates fixed by the Commission. This decision, which the court points out is consistent with a long line of prior decisions of both our own Supreme Court and of the United States Supreme Court, is based upon the fundamental proposition that the regulation of public utility service is one of the sovereign powers of the state which can not be curtailed nor suspended by a contract between individuals. Whenever contracts are made dealing with public utility rates, they must of necessity be subject to the later exercise by the state of its regulatory powers. If this were not true all efforts to eliminate discrimination and inequalities in rates would be futile. In recognition of this principle and of the court's decision enunciating it, the Legislature, in its last session, voted against the enactment of a proposed law to prohibit the Commission from thereafter fixing any rate which would supersede the rates theretofore fixed by the terms of a private contract or of a franchise.

The following is a summary of court proceedings decided during the fiscal year ending June 30, 1921, and of proceedings which were pending but not yet decided on that date.

## CASES DECIDED IN THE SUPREME COURT OF CALIFORNIA.

1. *City of Pasadena vs. Railroad Commission*. In this case the order of the Commission, fixing rates of the city of Pasadena for service outside its corporate limits, was annulled. The point of the case is reviewed above.

2. *Hartland Law vs. Railroad Commission*. In this case an order of the Commission fixing rates for public utility service, which would supersede prior contracts made between the utility and its consumers, was upheld. The effect of the decision is reviewed above.

3. *John W. Traber et al. vs. Railroad Commission*, decided July 9, 1920. Here the order of the Railroad Commission was sustained. The petitioner, who was a consumer of the Fresno Canal Company, had claimed the right to receive water from the company under an old contract which it was asserted created a private right not subject to regulation. In sustaining the Commission's order, the court held that the contracts in question did not create private rights, but dealt with public utility service and were therefore subject to regulation.

4. *William S. Van Hoosear vs. Railroad Commission*, decided December 22, 1920. Commission's decision affirmed. The court here held, affirming the order of the Railroad Commission, that service by a public utility could not be discontinued without authorization from the Commission.

5. *Sutter Butte Canal Company vs. Superior Court of Butte County*, decided June 7, 1920. In this proceeding the Railroad Commission had *amicus curiæ* filed a petition for rehearing, which was denied. The decision as to which rehearing was sought was one denying a writ of prohibition to restrain the Superior Court of Butte County from making an order inconsistent with an order theretofore made by the Railroad Commission, dealing with the extension of service by the Sutter Butte Canal Company. Although the decision was nominally against the Commission, the principle advocated by the Commission was thereafter sustained in another proceeding, next below referred to, in which the Commission's order was affirmed.

6. *Butte County Water Users Association vs. Railroad Commission*, decided February 28, 1921. Here the Supreme Court affirmed the order of the Railroad Commission, directing the Sutter Butte Canal Company to extend its service to certain new consumers. This was the first decision of the Supreme Court construing the provisions of Chapter 80, Statutes of 1913, authorizing the Commission to determine when and to what extent a water company can extend its service to include those consumers. The decision in effect reverses three cases in the Superior Court and the case last above listed in the Supreme Court, wherein the finality of the Commission's order had been questioned.

7. *W. M. Stratton vs. Railroad Commission*, decided June 8, 1921. Commission's order annulled. In this case the court held that the Commission's order purporting to fix rates for the service of water by the Empire Water Company to purchasers of land in a tract subdivided and sold by a certain syndicate contemporaneous with the organization of the Empire Water Company, was in excess of the Commission's jurisdiction for the reason that the water rights created by the contracts of sale were of a private character and not subject to regulation.



## CASES PENDING IN SUPREME COURT.

8. *John C. Brewer et al. vs. Railroad Commission; John C. Brewer et al. vs. Railroad Commission.* Two appeals. These are proceedings to review orders of the Railroad Commission, fixing rates to be charged by the Cuyamaca Water Company. Petitioners claim that the Commission had no jurisdiction over the water delivered to them by reason of certain contracts alleged to have created private property rights in petitioners as to the water used by them.

9. *Jane Turner Spencer et al. vs. Railroad Commission.* Proceeding to review an order of the Railroad Commission, dismissing a complaint of petitioner asking that a public utility water company be required to furnish her with water. The Commission held that the property of petitioner was not within the territory which this utility had under it to serve.

10. *Pacific Gas and Electric Company vs. Railroad Commission.* Proceeding to review an order of the Railroad Commission, fixing the just compensation to be paid by the city of Auburn for the water system belonging to petitioner and which now serves the city of Redding with water. It is claimed by petitioner that the Commission has omitted certain elements of value and has adopted erroneous methods in computing certain other elements of value.

11. *Southern Pacific Company et al. vs. Railroad Commission.* Proceeding to review an order of the Railroad Commission, requiring petitioner to construct a new passenger depot at Fourteenth and Franklin streets in the city of Oakland.

12. *Water Users and Taxpayers Association of Merced vs. Railroad Commission.* Proceeding to annul an order of the Railroad Commission, approving two contracts fixing the terms under which the San Joaquin Light and Power Company is to transfer certain water rights to the Merced Irrigation District and the terms under which the Irrigation District is to sell power to the Light and Power Company.

## CASES PENDING IN SUPERIOR COURT.

13. *City of Richmond vs. Atchison, Topeka and Santa Fe Railway Company and Railroad Commission.* Action brought in the Superior Court of Contra Costa County to enjoin railway companies from continuing use of tracks at Santa Fe Junction.



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**PART TWO.**

**STATISTICAL REPORT.**

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**STEAM RAILROADS.**

**List of Steam Railroads and Their Officials.**

**Tables 1 to 6, Inclusive.**

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**STEAM RAILROAD COMPANIES.****List of Officers as Reported in Annual Reports Filed with Railroad Commission for Year Ending December 31, 1920.****Amador Central Railroad Company.**

Incorporated September 24, 1908, under the laws of California; formerly Ione and Eastern Railroad Company.

Meta J. Erickson, President;  
F. G. Athearn, Vice President;  
J. A. McPherson, Secretary, Treasurer and General Manager.  
Business address, Martell, California.

**Amargosa Valley Railroad Company.**

Incorporated April 27, 1917, under the laws of California.

Thos. C. Job, President;  
L. M. Farnham, Secretary;  
B. M. Jefferson, Treasurer.  
Business address, 740 South Broadway, Los Angeles.

**Arcata and Mad River Railroad Company.**

Incorporated December 29, 1881, under the laws of California.

James Tyson, President;  
H. W. Jackson, Vice President and General Manager;  
James K. Nelson, Secretary;  
A. A. Scott, Treasurer;  
P. Barth, Auditor.  
Business address, Arcata, California.

**Atchison, Topeka and Santa Fe Railway Company.**

Incorporated December 12, 1895, under the laws of Kansas.

W. B. Storey, President;  
E. J. Engel, Vice President;  
W. E. Hodges, Vice President;  
Edward Chambers, Vice President;  
A. G. Wells, Vice President;  
E. L. Copeland, Secretary and Treasurer;  
W. E. Bailey, Auditor;  
D. L. Gallup, Comptroller.  
Business address, 80 East Jackson boulevard, Chicago, Illinois.

**Bay Point and Clayton Railroad Company.**

Incorporated August 29, 1906, under the laws of California.

S. H. Cowell, Vice President;  
W. H. George, Secretary and General Manager;  
Business address, 2 Market street, San Francisco.

**Bucksport and Elk River Railroad Company.**

Incorporated July 25, 1884, under the laws of California.

J. M. Carson, President;  
H. H. Bell, Vice President and Secretary;  
C. S. Carson, Treasurer.  
Business address, Eureka, California.

**The California, Arizona and Santa Fe Railway Company.**

Incorporated December 21, 1911, under the laws of California; leased to the Atchison, Topeka and Santa Fe Railway Company.

W. B. Storey, President;  
E. J. Engel, Vice President;  
I. L. Hibbard, Vice President;  
G. Holterhoff, Jr., Secretary and Treasurer;  
D. L. Gallup, Comptroller;  
W. E. Bailey, Auditor.

Business address, 80 East Jackson boulevard, Chicago, Illinois.

**California Central Railroad Company.**

Incorporated March 20, 1912, under the laws of California; originally the San Juan Pacific Railroad Company.

C. Wilbur Miller, President;  
J. A. McCarthy, Vice President and General Manager;  
E. H. O'Brien, Secretary and Treasurer.

Business address, 433 Mills Bldg., San Francisco.

**California Shasta and Eastern Railway Company.**

Incorporated August 21, 1912, under the laws of California.

W. J. Walker, President;  
F. L. Walker, Vice President;  
G. R. Wisdom, Secretary and Treasurer;  
C. E. Priest, Auditor;  
J. D. Rickard, Superintendent.

Business address, 307 Monadnock Building, San Francisco.

**California Southern Railroad Company.**

Incorporated December 30, 1914, under the laws of California.

J. M. Neeland, President and General Manager;  
J. H. Borders, Vice President;  
K. M. Neeland, Vice President;  
Joe Degen, Vice President;  
A. E. Warmington, Secretary;  
J. N. Hesley, General Auditor;  
G. W. Rice, Assistant General Manager.

Business address, 1108 Investment Building, Los Angeles.

**California Western Railroad and Navigation Company.**

Incorporated July 1, 1905, under the laws of California.

F. C. White, President and General Manager;  
O. R. Johnson, Vice President;  
C. L. White, Secretary and Treasurer;  
D. M. Higgins, Auditor;  
C. A. Curtis, Superintendent;

Business address, Fort Bragg, California.

**Camino, Placerville and Lake Tahoe Railroad Company.**

Incorporated December 23, 1911, under the laws of California.

R. E. Danaher, President;  
John W. Blodgett, Vice President;  
James Danaher, Jr., Secretary and Treasurer.

Business address, Camino, California.

**Cement, Tolenas and Tidewater Railroad Company.**

Incorporated October 3, 1911, under the laws of California.

Robert Henderson, President and General Manager;  
F. G. Drum, Vice President;  
James A. Keller, Traffic Manager;  
F. W. Erlin, Secretary and Treasurer;  
W. C. Stevenson, Chief Engineer, Cement, California.

Business address, 827 Pacific Building, San Francisco.

**Central Pacific Railway Company.**

Incorporated July 29, 1899, under the laws of Utah; leased to Southern Pacific Company. Merging the following companies: Central California Railway Company; Chico and Northern Railroad Company; Fernley and Lassen Railway Company; Goose Lake and Southern Railway Company; Modoc Northern Railway Company; Nevada and California Railway Company; Sacramento Southern Railroad Company; Oregon Eastern Railway Company; Lincoln Northern Railway Company.

Wm. F. Herrin, President;  
Paul Shoup, Vice President;  
C. H. Redington, Vice President;  
G. L. King, Secretary;  
A. D. McDonald, Vice President and Comptroller;  
E. O. McCormick, Vice President;  
T. O. Edwards, Auditor.

Business address, 65 Market Street, San Francisco.

**Chowchilla Pacific Railway Company.**

Incorporated May 20, 1913, under the laws of California.

O. A. Robertson, President;  
H. S. Wanzer, Vice President;  
W. W. Wiard, Secretary and Treasurer;  
J. E. Massey, Auditor.

Business address, Chowchilla, California.

**Death Valley Railroad Company.**

Incorporated January 26, 1914, under the laws of California.

R. C. Baker, President;  
C. B. Zabriskie, Vice President, Treasurer and General Manager;  
U. S. Miller, Secretary;  
H. Escherich, Auditor;  
W. W. Cahill, Superintendent.

Business address, 1010 Central Building, Los Angeles.

**Diamond and Caldor Railway.**

Incorporated February 9, 1904, under the laws of California.

Walter Y. Kellogg, President;  
Chas. W. Doe, Vice President and Treasurer;  
Frank A. Merguire, Secretary;  
Wilbur I. Wilson, General Manager;  
Antone Hassler, Superintendent.

Business address, Fifteenth and Wood streets, Oakland, California.

**Hetch Hetchy Railroad.**

Municipally owned and operated by City of San Francisco.

James Rolph, Jr., President;  
M. M. O'Shaughnessy, Vice President and General Manager.

Business address, City Hall, San Francisco.

**Holton Interurban Railway Company.**

Incorporated December 31, 1903, under the laws of California.

A. B. West, President and General Manager;  
F. O. Dolsen, Vice President;  
J. B. Thieme, Secretary;  
A. S. Cooper, Treasurer;  
P. R. Ferguson, Auditor;  
E. W. Judy, Superintendent.

Business address, Riverside, California.

**Howard Terminal Railway.**

Incorporated April 21, 1917, under the laws of California.

C. F. Boardman, President;  
John Lawson, Vice President;  
F. G. Gamsan, Secretary;  
C. D. Howard, Treasurer and General Manager.

Business address, First and Market streets, Oakland, California.

**Hueneme, Malibu and Southern Railway Company.**

Incorporated January, 1916, under the laws of California.

May K. Rindge, President;  
R. H. Adamson, Vice President;  
Frederick H. Rindge, Secretary.

Business address, 1120 Trust and Savings Building, Los Angeles.

**Humboldt Northern Railway Company.**

Incorporated October 19, 1904, under the laws of California.

C. S. Carson, President;  
J. M. Carson, Vice President;  
E. S. Murray, Secretary;  
H. H. Bell, Treasurer.

Business address, Eureka, California.

**Indian Valley Railroad Company.**

Incorporated June 30, 1916, under the laws of California.

F. Klamp, President;  
J. F. Humburg, Vice President;  
Elmer E. Paxton, Secretary, Treasurer and General Manager;  
W. J. McDonagh, Auditor;  
C. L. Eaton, Superintendent.

Business address, 303 Mills Building, San Francisco.

**Inter-California Railway Company.**

Incorporated June 15, 1904, under the laws of California; leased to Southern Pacific Company.

Wm. F. Herrin, President;  
Wm. Hood, Vice President;  
Paul Shoup, Vice President;  
G. L. King, Secretary;  
W. F. Ingram, Treasurer;  
T. O. Edwards, Auditor.

Business address, 65 Market street, San Francisco.

**Industrial Terminal Railway Company.**

Incorporated June 4, 1915, under the laws of California.

L. E. Hanchett, President;  
Burke Corbet, Vice President;  
E. W. Taylor, Secretary.

Business address, 332 Pine street, San Francisco.

**The Iron Mountain Railway Company.**

Incorporated July 17, 1895, under the laws of California.

Wm. F. Kett, President;  
W. S. Howard, Secretary and Treasurer;  
M. J. Murphy, General Superintendent.

Business address, 332 Pine street, San Francisco.



**Kings Lake Shore Railroad Company.**

Incorporated May 9, 1917, under the laws of California.

Chas. King, President and General Manager;

J. L. C. Irwin, Secretary;

F. R. Haight, Treasurer.

Business address, Hanford, California.

**Lake Tahoe Railway and Transportation Company.**

Incorporated December 19, 1898, under the laws of California.

Elizabeth T. Bliss, President;

C. T. Bliss, Vice President and General Manager.

Duane L. Bliss, Jr., Secretary;

F. S. Oliver, Treasurer;

E. C. Rogers, Auditor.

Business address, Tahoe, California.

**Laton and Western Railroad Company.**

Incorporated August 8, 1910, under the laws of California; leased to the Atchison, Topeka and Santa Fe Railway Company.

W. B. Storey, President;

E. J. Engel, Vice President;

I. L. Hibbard, Vice President;

G. Holterhoff, Jr., Secretary and Treasurer;

D. L. Gallup, Comptroller;

W. E. Bailey, Auditor.

Business address, 80 East Jackson boulevard, Chicago, Illinois.

**Los Angeles and Salt Lake Railroad Company.**

Incorporated March 20, 1901, under the laws of Utah. Absorbed the following: Los Angeles Terminal Railway Company; Oregon Short Line Railroad Company; The Riverside Rialto and Pacific Railroad Company.

W. A. Clark, President;

E. E. Calvin, Vice President;

J. Ross Clark, Vice President;

C. P. Smith, Secretary;

C. C. Barry, Auditor;

W. H. Comstock, General Manager.

Business address, 595 Pacific Electric Building, Los Angeles.

**McCloud River Railroad Company.**

Incorporated January 22, 1897, under the laws of California.

J. H. Queal, President and General Manager;

D. M. Swope, Vice President and Traffic Manager;

F. D. Madison, Secretary and General Counsel;

W. W. Martin, Auditor.

Business address, 216 Southern Pacific Building, San Francisco.

**Mount Tamalpais and Muir Woods Railway.**

Incorporated February 21, 1913, under the laws of California; purchased property of Mill Valley and Mount Tamalpais Scenic Railway.

R. H. Ingram, President and General Manager;

J. D. Jamison, Vice President;

W. A. Cannons, Secretary;

G. S. Corkery, Superintendent.

Business address, 212 Pacific Building, San Francisco.

**Mojave Northern Railroad Company.**

Incorporated May 4, 1914, under the laws of California.

R. H. Lacy, President;

C. C. Merrill, Secretary;

M. A. Koffman, Auditor;

L. V. Robinson, Superintendent.

Business address, 607 H. W. Hellman Building, Los Angeles.

**Minkler Southern Railway Company.**

Incorporated May 22, 1913, under the laws of California; leased to the Atchison, Topeka and Santa Fe Railway Company.

W. B. Storey, President;  
E. J. Engel, Vice President;  
I. L. Hibbard, Vice President;  
G. Holterhoff, Jr., Secretary;  
D. L. Gallup, Comptroller;  
W. E. Bailey, Auditor.

Business address, 80 East Jackson boulevard, Chicago, Illinois.

**Nevada-California-Oregon Railway.**

Incorporated March 31, 1888, under the laws of Nevada; purchased the Sierra and Mohawk Railway Company.

Chas. Moran, President;  
S. H. McCartney, Vice President and General Manager;  
Maud Miller, Secretary;  
E. A. Hallowell, Auditor.

Business address, Alturas, California.

**Nevada County Narrow Gauge Railroad Company.**

Incorporated April 4, 1874, under the laws of California.

H. A. Mitchell, President and General Manager;  
J. I. Walter, Vice President;  
W. Arnstein, Vice President;  
H. J. Sutherland, Secretary and Treasurer;  
H. C. Phillips, Superintendent.

Business address, 306 Hobart Building, San Francisco.

**Northwestern Pacific Railroad Company.**

Incorporated January 8, 1907, under the laws of California. Formed by consolidating the following: Northwestern Pacific Railway Company; Eureka and Klamath River Railroad Company; North Shore Railroad Company; San Francisco and North Pacific Railway Company; California Northwestern Railway Company; Fort Bragg and Southeastern Railway Company; San Francisco and Northwestern Railway Company; San Rafael and San Quentin Railroad Company.

W. S. Palmer, President and General Manager;  
Paul Shoup, Vice President;  
A. H. Payson, Vice President;  
G. L. King, Secretary;  
H. W. Ellicott, Treasurer;  
W. B. Burris, Comptroller;  
J. K. Brassill, Superintendent.

Business address, 64 Pine street, San Francisco.

**Ocean Shore Railroad Company.**

Incorporated October 9, 1911, under the laws of California.

F. W. Bradley, President;  
John G. Sutton, Vice President and General Manager;  
J. W. Crosby, Secretary, Treasurer and General Auditor.

Business address, 1579 Mission street, San Francisco.

**Pacific Coast Railway Company.**

Incorporated September 21, 1882, under the laws of California; consolidated with the San Luis Obispo and Santa Maria Valley Railroad Company.

E. C. Ward, President;  
W. M. Barnum, Vice President;  
E. W. Clarke, Vice President;  
N. D. Moore, Vice President;  
G. W. Towle, Secretary;  
H. M. Watkins, Auditor;  
J. M. Sims, Superintendent, San Luis Obispo, California.

Business address, 618 L. C. Smith Building, Seattle, Washington.

**Pajaro Valley Consolidated Railroad Company.**

Incorporated December 7, 1897, under the laws of California. Consolidated the following: The Pajaro Valley Railroad Company; The Pajaro Valley Extension Railway Company.

J. D. Spreckels, President;  
A. B. Spreckels, Vice President and Treasurer;  
W. H. Hannan, Secretary;  
F. E. Sullivan, General Manager;  
F. E. Miles, Auditor.

Business address, 2 Pine street, San Francisco.

**Porterville Northeastern Railway Company.**

Incorporated August 9, 1910, under the laws of California; leased to Southern Pacific Company.

Paul Shoup, President;  
G. L. King, Secretary;  
W. F. Ingram, Treasurer;  
T. O. Edwards, Auditor.

Business address, 65 Market street, San Francisco.

**Quincy Railroad Company.**

Incorporated November 9, 1917, under the laws of California; acquired the Quincy Western Railway Company.

F. S. Murphy, President;  
W. Y. Stoddard, Vice President and General Manager;  
James Ingebretson, Secretary and Treasurer;  
H. J. Hoffman, Auditor and Superintendent.

Business address, Quincy, California.

**Richmond Belt Railway.**

Incorporated August 19, 1902, under the laws of California; leased to Southern Pacific Company and Atchison Topeka and Santa Fe Railway Company.

E. S. Pillsbury, President;  
H. D. Pillsbury, Vice President;  
R. J. Woods, Secretary.

Business address, 216 Pine street, San Francisco.

**Sacramento Valley and Eastern Railway.**

Incorporated November 8, 1906, under the laws of California.

H. A. Mitchell, President and General Manager;  
Jesse H. Steinhart, Vice President;  
H. J. Sutherland, Secretary, Treasurer and Auditor;  
Geo. W. Hark, General Superintendent;  
S. P. Westington, Auditor.

Business address, 306 Hobart Building, San Francisco.

**San Diego and Arizona Railway Company.**

Incorporated December 15, 1906, under the laws of California; purchased San Diego and Southeastern Railway Company.

John D. Spreckels, President;  
R. C. Gillis, Vice President;  
L. J. Masson, Secretary and Auditor;  
W. G. Daniels, Auditor;  
D. W. Pontius, General Manager;  
J. R. Lowe, Superintendent.

Business address, 629 Spreckels Building, San Diego, California.

**San Joaquin and Eastern Railroad Company.**

Incorporated March 16, 1912, under the laws of California.

H. E. Huntington, Chairman;  
John B. Miller, President;  
N. A. Brackenridge, Vice President;  
G. C. Ward, Vice President;  
O. V. Showers, Secretary;  
W. L. Percy, Treasurer;  
A. N. Kemp, Comptroller;  
C. P. Staal, Auditor.

Business address, Third and Broadway, Los Angeles.

**Santa Maria Valley Railroad Company.**

Incorporated July 14, 1911, under the laws of California.

C. C. Magenheimer, President;  
E. J. Gates, Vice President;  
P. F. Magenheimer, Vice President;  
E. J. Miley, Secretary;  
K. B. Holeman, Superintendent;  
J. M. Davis, Auditor.

Business address, Santa Maria, California.

**Sierra Railway Company of California.**

Incorporated February 2, 1897, under the laws of California.

Robt. H. Downes, President;  
W. H. Crocker, Vice President;  
J. T. Bullock, Secretary;  
C. N. Hamblin, Treasurer, Auditor and General Manager.

Business address, Jamestown, California.

**South San Francisco Belt Railway.**

Incorporated November 27, 1907, under the laws of California.

F. L. Washburn, President;  
F. J. Coulter, Vice President;  
R. H. Benedict, Secretary and Treasurer.

Business address, Sixth and Townsend streets, San Francisco.

**Southern Pacific Company.**

Incorporated March 17, 1884, under the laws of Kentucky.

J. Kruttschnitt, Chairman of the Executive Committee;  
William Sproule, President;  
A. D. McDonald, Vice President and Comptroller;  
W. A. Worthington, Vice President and Assistant to the Chairman;  
Henry W. de Forrest, Vice President;  
Hugh Neill, Secretary;  
A. K. Van Deventer, Treasurer;  
Wm. F. Herrin, Vice President and Chief Counsel;  
E. O. McCormick, Vice President;  
G. L. King, Assistant Secretary;  
T. O. Edwards, Auditor.

Principal corporate office, 165 Broadway, New York City; business address,  
65 Market street, San Francisco.

**Southern Pacific Railroad Company.**

Incorporated March 10, 1902, under the laws of California, Arizona and New Mexico; leased to Southern Pacific Company. Consolidated the following companies: San Francisco and San Jose Railroad Company; Santa Clara and Pajaro Valley Railroad Company; California Southern Railroad Company; Southern Pacific Branch Railroad Company; Los Angeles and San Pedro Railroad Company; San Jose and Almaden Railroad Company; Monterey Railroad Company; Pajaro and Santa Cruz Railroad Company; Monterey Extension Railroad Company; Southern Pacific Branch Railway Company; San Pablo and Tulare Railroad Company; San Pablo and Tulare Extension Railroad Company; San Ramon Valley Railroad Company; Stockton and Copperopolis Railroad Company; Stockton and Tulare Railroad Company; San Joaquin Valley and Yosemite Railroad Company; Los Angeles and San Diego Railroad Company; Los Angeles and Independence Railroad Company; Long Beach Whittier and Los Angeles Railroad Company; Long Beach Railroad Company; Southern Pacific Railroad Extension Company; Ramona and San Bernardino Railroad Company; Northern Railway Company; Northern California Railway Company; California Pacific Railroad Company; Southern Pacific Railroad Company of Mexico; Southern Pacific Railroad Company of Arizona; Colusa and Hamilton Railroad Company; Hanford and Summit Lake Railway Company; Mojave and Bakersfield Railroad Company; Oroville and Nelson Railroad Company.

Wm. Sproule, President;  
 Wm. F. Herrin, Vice President;  
 Paul Shoup, Vice President;  
 E. O. McCormick, Vice President;  
 A. D. McDonald, Vice President and Comptroller;  
 G. L. King, Secretary;  
 T. O. Edwards, Auditor.

Business address, 65 Market street, San Francisco.

**South Pacific Coast Railway Company.**

Incorporated May 23, 1887, under the laws of California; leased to Southern Pacific Company. Consolidated the following companies: Santa Cruz and Felton Railroad Company; South Pacific Coast Railroad Company; Bay and Coast Railroad Company; Oakland Township Railroad Company; Felton and Pescadero Railroad Company; San Francisco and Colorado River Railroad Company; Almaden Branch Railroad Company.

E. O. McCormick, President;  
 Paul Shoup, Vice President;  
 A. D. McDonald, Vice President and Comptroller;  
 G. L. King, Secretary;  
 T. O. Edwards, Auditor;  
 W. F. Ingram, Treasurer.

Business address, 65 Market street, San Francisco.

**Stockton Terminal and Eastern Railroad.**

Incorporated October 29, 1908, under the laws of California.

F. J. Dietrich, General Manager; operating on behalf of E. F. Davis, to whom road was deeded.  
 W. M. Lipscomb, Auditor.

Business address, 26 South San Joaquin street, Stockton, California.

**Stone Canyon Railroad.**

J. A. Chanslor, Owner;  
 B. Tozer, Secretary.

Business address, 509 Wells Fargo Building, San Francisco.

**Sunset Railway Company.**

Incorporated March 20, 1912, under the laws of California. Formed by consolidation of the following companies: Sunset Railroad Company; Sunset Western Railway Company.

C. N. Beal, President;  
A. H. Payson, Vice President;  
Paul Shoup, Vice President;  
G. W. Luce, Freight Traffic Manager;  
C. S. Fee, Passenger Traffic Manager;  
G. L. King, Secretary;  
T. O. Edwards, Auditor;  
J. H. Dyer, General Manager;  
F. M. Worthington, Superintendent.

Business address, 65 Market street, San Francisco.

**Tonopah and Tidewater Railroad Company.**

Incorporated July 19, 1904, under the laws of New Jersey.

R. C. Baker, President;  
C. B. Zabriskie, Vice President, Treasurer and General Manager;  
DeWitt Van Buskirk, Vice President;  
M. R. Musser, Secretary;  
H. Escherich, Auditor;  
W. W. Cahill, Superintendent.

Business address, 1010 Central Building, Los Angeles.

**Trona Railway Company.**

Incorporated March 12, 1913, under the laws of California.

H. S. Emlou, President;  
S. W. Austin, Vice President;  
E. Gordon, Secretary and Treasurer;  
J. L. Fautz, Auditor;  
A. J. Klamt, Superintendent.

Business address, Trona, California.

**Ventura County Railway Company.**

Incorporated May 5, 1911, under the laws of California.

Robert Oxnard, President;  
Frederick Noble, Vice President and General Manager;  
C. H. Weaver, Secretary;  
Elisha Gee, Auditor.

Business address, 1530 Sixteenth street, Denver, Colorado.  
General Manager's address, Oxnard, California.

**Western Pacific Railroad Company.**

Incorporated June 6, 1916, under the laws of California.

Charles M. Levy, President;  
F. W. McCutcheon, Vice President;  
Charles Elsey, Secretary and Treasurer;  
A. R. Baldwin, Vice President;  
D. C. DeGraff, Auditor;  
E. W. Mason, General Manager.

Business address, 966 Mills Building, San Francisco.

**Yosemite Valley Railroad Company.**

Incorporated December 19, 1902, under the laws of California.

F. G. Drum, President;  
Thomas Turner, Secretary and Treasurer;  
J. A. Keck, Auditor;  
W. L. White, General Manager, Merced, California;  
F. L. Higgins, Superintendent, Merced, California.

Business address, 910 American National Bank Building, 485 California street, San Francisco.

**Yreka Railroad Company.**

Incorporated May 28, 1888, under the laws of California.

R. H. DeWitt, President;  
J. E. Turner, Vice President;  
S. H. Williams, Secretary;  
F. A. Reiser, General Superintendent.

Business address, Yreka, California.

TABLE NO. 1.  
ABSTRACT OF TRACK MILEAGE OF STEAM ROADS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Amador Central Railroad Company	Amargosa Valley Railroad Company <sup>1</sup>	Arresta and Mad River Railroad Company	The Atchison, Topeka and Santa Fe Railway Company <sup>2</sup>	Bay Point and Clayton Railroad Company	Buckport and Elk River Railroad Company	California Central Railroad Company	California, Shasta and Eastern Railway Company
<i>Line Owned.</i>								
Miles of main line—single track.....	12		12.90	4,554.11	8.10	8.16	7.94	16.30
Miles of main line—second track.....				964.44				
Miles of main line—other tracks.....				10.24				
Miles of branches and spurs.....	2.48		5.49	2,848.44		.57		
Miles of yard track and sidings.....				3,131.14	.66	.92	1.52	1.80
Totals.....	14.48		18.39	11,217.37	8.85	9.65	9.46	18.10
<i>Line Operated Under Lease.</i>								
Miles of main line—single track.....				1,530.16				
Miles of main line—second track.....				103.48				
Miles of main line—other tracks.....								
Miles of branches and spurs.....				341.30				
Miles of yard track and sidings.....								
Totals.....				1,974.94				
<i>Line Operated Under Contract.</i>								
Miles of main line—single track.....								
Miles of main line—second track.....								
Miles of main line—other tracks.....								
Miles of branches and spurs.....								
Miles of yard track and sidings.....								
Totals.....								
<i>Line Operated Under Trackage Rights.</i>								
Miles of main line—single track.....				197.40				
Miles of main line—second track.....				54.92				
Miles of main line—other tracks.....				16.65				
Miles of branches and spurs.....				246.08				
Miles of yard track and sidings.....								
Totals.....				515.05				
Total line operated.....	14.48		18.39	13,707.36	8.85	9.65	9.46	18.10

<sup>1</sup>No road constructed.

<sup>2</sup>Entire line.

TABLE NO. 1—Continued.  
ABSTRACT OF TRACK MILEAGE OF STEAM ROADS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	California Southern Railroad Company	California Western Railroad and Navigation Company	Cummins, Pacerville and Lake Tahoe Railroad Company	Cement, Tolenas and Tidewater Railroad Company	Chowhills Pacific Railway Company	Death Valley Railroad Company	Diamond and Collier Railway
<i>Line Owned.</i>							
Miles of main line—single track.....	50	42.85	8.05	3.56	10.22	20.35	33
Miles of main line—second track.....							
Miles of main line—other tracks.....							
Miles of branches and spurs.....	3.73	8.16	1.04	1.54	1.50	1.04	1.74
Miles of yard track and sidings.....							
Totals.....	53.73	51.01	9.09	5.10	11.72	21.39	34.74
<i>Line Operated Under Lease.</i>							
Miles of main line—single track.....							
Miles of main line—second track.....							
Miles of main line—other tracks.....							
Miles of branches and spurs.....							
Miles of yard track and sidings.....							
Totals.....							
<i>Line Operated Under Contract.</i>							
Miles of main line—single track.....				.28			
Miles of main line—second track.....							
Miles of main line—other tracks.....							
Miles of branches and spurs.....							
Miles of yard track and sidings.....							
Totals.....				.28			
<i>Line Operated Under Trackage Rights.</i>							
Miles of main line—single track.....						.30	
Miles of main line—second track.....							
Miles of main line—other tracks.....							
Miles of branches and spurs.....						1.40	
Miles of yard track and sidings.....							
Totals.....						1.70	
Total line operated.....	53.73	51.01	9.09	5.38	11.72	23.18	34.74



TABLE NO. 1—Continued.  
ABSTRACT OF TRACK MILEAGE OF STEAM ROADS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Hetch Hetchy Railroad	Holton Interurban Railway Company	Howard Terminal Railway	Huacame, Malibu and Southern Railway <sup>1</sup>	Humboldt Northern Railway Company	Indian Valley Railroad Company	Industrial Terminal Railway Company <sup>1</sup>	The Iron Mountain Railway Company
<i>Line Owned.</i>								
Miles of main line—single track.....	66	10.47			18.30	21.60		11
Miles of main line—second track.....								
Miles of main line—other tracks.....								
Miles of branches and spurs.....	3.07		1.59		3.98	1.78		3
Miles of yard track and sidings.....								
Totals.....	71.07	10.47	1.59		22.28	23.38		14
<i>Line Operated Under Lease.</i>								
Miles of main line—single track.....								
Miles of main line—second track.....								
Miles of main line—other tracks.....								
Miles of branches and spurs.....								
Miles of yard tracks and sidings.....								
Totals.....								
<i>Line Operated Under Contract.</i>								
Miles of main line—single track.....								
Miles of main line—second track.....								
Miles of main line—other tracks.....								
Miles of branches and spurs.....								
Miles of yard track and sidings.....								
Totals.....								
<i>Line Operated Under Trackage Rights.</i>								
Miles of main line—single track.....								
Miles of main line—second track.....								
Miles of main line—other tracks.....								
Miles of branches and spurs.....								
Miles of yard track and sidings.....								
Totals.....								
Total line operated.....	71.07	10.47	1.59		22.28	23.38		14

<sup>1</sup>No road constructed.

TABLE NO. 1—Continued.  
ABSTRACT OF TRACK MILEAGE OF STEAM ROADS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Kings Lake Shore Railroad Company	Lake Tahoe Railway and Transportation Company	Los Angeles and Salt Lake Railroad Company <sup>1</sup>	McCloud River Railroad Company	Mount Tamalpais and Muir Woods Railway	Mojave Northern Railroad Company	Nevada California Oregon Railway <sup>1</sup>	Nevada County Narrow Gauge Railroad Company
<i>Line Owned.</i>								
Miles of main line—single track.....	17.4	10.47	681.06	47.03	11.07	5.50	171.20	20.65
Miles of main line—second track.....								
Miles of main line—other tracks.....			387.01					
Miles of branches and spurs.....	2	2.93	283.30	15.74	1.42		13.06	3.56
Miles of yard track and sidings.....								
Totals.....	19.4	19.40	1,331.37	62.77	12.49	5.50	184.35	24.21
<i>Line Operated Under Lease.</i>								
Miles of main line—single track.....								
Miles of main line—second track.....								
Miles of main line—other tracks.....								
Miles of branches and spurs.....						.50		
Miles of yard track and sidings.....								
Totals.....						.50		
<i>Line Operated Under Contract.</i>								
Miles of main line—single track.....								
Miles of main line—second track.....								
Miles of main line—other tracks.....								
Miles of branches and spurs.....			.10					
Miles of yard track and sidings.....								
Totals.....			.10					
<i>Line Operated Under Trackage Rights.</i>								
Miles of main line—single track.....			130.78					
Miles of main line—second track.....			50.67					
Miles of main line—other tracks.....								
Miles of branches and spurs.....			152.09					
Miles of yard track and sidings.....								
Totals.....			334.14					
Total line operated.....	19.4	19.40	1,665.61	62.77	12.49	6	184.35	24.21

<sup>1</sup>Entire line mileage.

TABLE NO. 1—Continued.  
ABSTRACT OF TRACK MILEAGE OF STEAM ROADS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920

	Northwestern Pacific Railroad Company	Ocean Shore Railroad Company <sup>1</sup>	Pacific Coast Railway Company	Palo Verde Consolidated Railroad	Quincy Railroad Company	Sacramento Valley and Eastern Railway	San Diego and Arizona Railway Company
<i>Line Owned.</i>							
Miles of main line—single track.....	409.32		76.64	40.03	5.29	15	94.338
Miles of main line—second track.....	15.62						
Miles of main line—other tracks.....							
Miles of branches and spurs.....	107.82		26.41	9.63			43.234
Miles of yard track and sidings.....	136.01		10.93		.90	.50	32.468
Totals.....	668.77		113.98	49.65	6.19	15.50	169.020
<i>Line Operated Under Lease.</i>							
Miles of main line—single track.....							
Miles of main line—second track.....							
Miles of main line—other tracks.....							
Miles of branches and spurs.....							9.859
Miles of yard track and sidings.....							1.404
Totals.....							11.263
<i>Line Operated Under Contract.</i>							
Miles of main line—single track.....							
Miles of main line—second track.....							
Miles of main line—other tracks.....							
Miles of branches and spurs.....							
Miles of yard track and sidings.....							
Totals.....							
<i>Line Operated Under Trackage Rights.</i>							
Miles of main line—single track.....	17.28						9.750
Miles of main line—second track.....							
Miles of main line—other tracks.....							
Miles of branches and spurs.....							
Miles of yard track and sidings.....	1.94						7.342
Totals.....	19.22						17.092
Total line operated.....	687.99		113.98	49.65	6.19	15.50	197.345

<sup>1</sup>Road dismantled, gone out of business.

TABLE NO. 1—Continued.  
ABSTRACT OF TRACK MILEAGE OF STEAM ROADS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	San Joaquin and Eastern Railroad Company	Santa Maria Valley Railroad Company	Sierra Railway Company of California	South San Francisco Railway	Southern Pacific Company <sup>1</sup>	Stockton Terminal and Eastern Railroad	Stone Canon Railroad
<i>Line Owned.</i>							
Miles of main line—single track.....	55.91	17.77	56.65		10.37	18.50	21.06
Miles of main line—second track.....					16.88		
Miles of main line—other tracts.....			19.30		537.35		
Miles of branches and spurs.....	5.50	1.80	9.66	3.06	213.22	2.20	
Miles of yard track and sidings.....							
Totals.....	61.41	19.57	85.61	3.06	776.82	20.70	21.06
<i>Line Operated Under Lease.</i>							
Miles of main line—single track.....		3.62			4.37		
Miles of main line—second track.....							
Miles of main line—other tracts.....							
Miles of branches and spurs.....							
Miles of yard track and sidings.....							
Totals.....		3.62			4.37		
<i>Line Operated Under Contract.</i>							
Miles of main line—single track.....							
Miles of main line—second track.....					6,530.15		
Miles of main line—other tracts.....					454.34		
Miles of branches and spurs.....					21.74		
Miles of yard track and sidings.....					2,705.12		
Totals.....					9,711.35		
<i>Line Operated Under Trackage Rights.</i>							
Miles of main line—single track.....		1.18	.16				
Miles of main line—second track.....					36.81		
Miles of main line—other tracts.....					.27		
Miles of branches and spurs.....			.16		.91		
Miles of yard track and sidings.....							
Totals.....		1.18	.32		37.99		
Total line operated.....	61.41	24.37	86.93	3.06	10,530.53	20.70	21.06

<sup>1</sup>Entire line.

TABLE NO. 1—Concluded.  
ABSTRACT OF TRACK MILEAGE OF STEAM ROADS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Sunset Railway Company	Tonopah and Tidewater Railroad Company <sup>1</sup>	Trona Railway Company	Ventura County Railway Company	The Western Pacific Railroad Company <sup>1</sup>	Yosemite Valley Railroad Company	Yreka Railroad Company	Total
<i>Line Owned.</i>								
Miles of main line—single track.....	49.86	199.07	30.397	21.20	925.98	77.90	7.37	7,990.1060
Miles of main line—second track.....					5.93			1,001.8700
Miles of main line—other tracks.....					84.75	1.27		19.2400
Miles of branches and spurs.....	28.51	11.94	2.6563	3.28	195.80	8.85	.82	3,725.1540
Miles of yard track and sidings.....								4,165.8943
Totals.....	78.37	181.01	33.0533	24.48	1,212.46	88.02	8.19	16,922.2633
<i>Line Operated Under Lease.</i>								
Miles of main line—single track.....								1,547.979
Miles of main line—second track.....								103.480
Miles of main line—other tracks.....								
Miles of branches and spurs.....								
Miles of yard track and sidings.....								343.204
Totals.....								1,994.663
<i>Line Operated Under Contract.</i>								
Miles of main line—single track.....								6,530.41
Miles of main line—second track.....								454.34
Miles of main line—other tracks.....								21.74
Miles of branches and spurs.....								2,705.22
Miles of yard track and sidings.....								9,711.71
Totals.....								
<i>Line Operated Under Trackage Rights.</i>								
Miles of main line—single track.....	9.80		.400		.33			404.19
Miles of main line—second track.....								105.86
Miles of main line—other tracks.....								16.65
Miles of branches and spurs.....								410.612
Miles of yard track and sidings.....								
Totals.....	9.80		.400		.33			937.312
Total line operated.....	88.17	181.01	33.4533	24.48	1,212.79	88.02	8.19	20,565.0483

<sup>1</sup>Entire line

TABLE No. 2.  
ABSTRACT OF BALANCE SHEETS OF STEAM ROADS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	Anador Central Railroad Company	Amargosa Valley Railroad Company <sup>1</sup>	Arleta and Mad River Railroad Company	The Atchison, Topeka and Santa Fe Railway Company	Bay Point and Clayton Railroad Company	Buckanport and Elk River Railroad Company	California Central Railroad Company	California Shasta and Eastern Railway Company
<b>Assets.</b>								
<i>Investments.</i>								
Investment in road and equipment.....	\$420,229 87		\$287,363 90	\$663,829,488 18	\$225,518 84	\$293,946 92	\$2,286,169 87	\$200,197 15
Improvements in leased railway property.....				2,468,992 73				
Sinking funds.....	3,073 28			256 97				
Deposits in lieu of mortgage property sold.....				4,404,982 65		42,628 26		
Miscellaneous physical property.....				128,602,638 17				
Investment in affiliated companies.....				21,853,209 70				
Other investments.....	40,000 00							
<b>Total investments.....</b>	<b>\$463,303 15</b>		<b>\$287,363 90</b>	<b>\$821,159,568 40</b>	<b>\$225,518 84</b>	<b>\$306,575 18</b>	<b>\$2,286,169 87</b>	<b>\$200,197 15</b>
<b>Current Assets.</b>								
Cash.....	\$321 57		\$284 44	\$34,371,216 43		\$8,020 71		\$1,063 39
Demand loans and deposits.....								
Time drafts and deposits.....								
Special deposits.....				269,557 27				
Loans and bills receivable.....	100 00			4,500 00				
Traffic and car-service balances.....	693 92			5,936,824 81			\$3,449 23	289 55
Agents and conductors.....	10,053 54		1,864 44	1,290,461 46			122 41	4 31
Miscellaneous accounts receivable.....	2,271 66		52,143 73	44,016,748 38		1,029 88		12,821 60
Material and supplies.....	10,922 84		5,656 51	32,989,600 75		1,922 30		1,142 88
Interest and dividends receivable.....				8,183,363 76				
Rents receivable.....								
Other current assets.....				277,061 16				
<b>Total current assets.....</b>	<b>\$24,363 53</b>		<b>\$59,929 12</b>	<b>\$117,290,223 04</b>		<b>\$10,973 89</b>	<b>\$3,571 64</b>	<b>\$14,035 98</b>
Deferred assets.....				46,846,312 15				
Unadjusted debits.....	332,698 31			34,529,118 59		270,000 00		
Deficit.....	66,491 29						105,491 82	98,876 06
<b>Grand total.....</b>	<b>\$896,356 28</b>		<b>\$347,293 02</b>	<b>\$1,019,826,292 18</b>	<b>\$226,518 84</b>	<b>\$587,549 07</b>	<b>\$2,455,233 33</b>	<b>\$313,109 19</b>

## BALANCE SHEETS OF STEAM RAILROADS.

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[illegible]

<sup>1</sup>No transactions either for construction or operation.

<sup>2</sup>Credit item.

TABLE NO. 2—Continued.  
ABSTRACT OF BALANCE SHEETS OF STEAM ROADS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	California Southern Railroad Company	California Western Railroad and Navigation Company	Camino, Placerville and Lake Tahoe Railroad Company	Cement, Tolamas and Tidenater Railroad Company	Chico Hills Pacific Railway Company	Death Valley Railroad Company	Diamond and Collier Railway
<b>Assets</b>							
<i>Investments</i>							
Investment in road and equipment.....	\$855,557 29	\$2,131,400 87	\$200,000 00	\$262,901 59	\$110,104 13	\$414,687 25	\$537,109 04
Improvements in leased railway property.....						5 00	
Sinking funds.....							
Deposits in lieu of mortgage property sold.....							
Miscellaneous physical property.....		100 00					
Investment in affiliated companies.....		38,513 75					
Other investments.....							
<b>Total investments.....</b>	<b>\$855,557 29</b>	<b>\$2,169,914 62</b>	<b>\$200,000 00</b>	<b>\$262,901 59</b>	<b>\$110,104 13</b>	<b>\$414,692 25</b>	<b>\$537,109 04</b>
<i>Current Assets.</i>							
Cash.....	\$1,339 46	\$42,200 40		\$18,508 86	\$31 82	\$219,498 39	\$380 48
Demand loans and deposits.....							
Time drafts and deposits.....							
Special deposits.....							
Loans and bills receivable.....	9,100 00	8,079 87				564 37	
Traffic and car service balances.....	2,796 63	621 63		456 91		206 19	25 54
Agents and conductors.....	3,435 67	10,769 19		81,569 96		1,582 75	
Miscellaneous accounts receivable.....		30,443 83				9,236 46	4,353 07
Material and supplies.....							
Interest and dividends receivable.....							
Rents receivable.....							
Other current assets.....		23,131 26					
<b>Total current assets.....</b>	<b>\$10,671 76</b>	<b>\$126,266 18</b>		<b>\$100,925 73</b>	<b>\$31 82</b>	<b>\$231,088 16</b>	<b>\$4,658 09</b>
Deferred assets.....	18,386 87	160 00					
Unadjusted debits.....	85,194 47	17,994 25	\$42,400 63		18,266 48	7,298 83	
Deficit.....							
<b>Grand total.....</b>	<b>\$975,809 30</b>	<b>\$2,315,436 05</b>	<b>\$242,400 63</b>	<b>\$363,827 33</b>	<b>\$128,463 43</b>	<b>\$653,079 24</b>	<b>\$541,767 13</b>



Liabilities.									
Capital stock.....	\$162,500 00	\$1,000,000 00	\$100,000 00	\$256,000 00	\$10,000 00	\$366,000 00	\$246,000 00		
Funded debt.....	\$475,000 00	\$675,000 00	\$100,000 00			\$178,729 00	\$171,000 00		
Notes.....									
Open accounts.....									
Total long term debt.....	\$475,000 00	\$675,000 00	\$100,000 00		118,482 43				
					\$118,482 43	\$178,729 00	\$171,000 00		
Current Liabilities.									
Leases and bills payable.....	\$10,000 00	\$73,866 06							
Traffic and car service balances.....	9,688 50	6,183 02							
Audited accounts and wages payable.....	112,530 80	24,568 26				\$11,706 76			
Miscellaneous accounts payable.....									
Interest matured, unpaid.....	35,790 00		\$26,460 83				\$26,710 93		
Dividends matured, unpaid.....			6,000 00						
Funded debt matured, unpaid.....									
Unmatured dividends declared.....									
Unmatured interest accrued.....	241 60	10,125 00				2,630 17			
Unmatured route accrued.....									
Other current liabilities.....	848 61			281 13		188 10			
Total current liabilities.....	\$169,099 60	\$114,762 34	\$42,460 82	\$4,654 42		\$14,525 03	\$29,710 93		
Deferred liabilities.....									
Unadjusted credits.....	125,119 06	202,073 84		43,143 84		171,030 61	44,987 45		
Sinking fund reserve.....									
Other reserve and appropriations.....		600 00		7,500 00					
Surplus.....	44,000 65	319,998 87		52,529 06		21,894 60	56,098 76		
Grand total.....	\$975,000 39	\$2,312,435 06	\$942,460 82	\$363,827 32	\$128,482 43	\$663,079 24	\$441,767 13		

## REPORT OF CALIFORNIA RAILROAD COMMISSION.

TABLE NO. 2—Continued.  
ABSTRACT OF BALANCE SHEETS OF STEAM ROADS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	Hetch Hetchy Railroad	Holton Interurban Company	Howard Terminal Railway	Huacama, Malibu and Southern Railway	Humboldt Northern Railway Company	Indian Valley Railroad Company	Industrial Terminal Railway Company	The Iron Mountain Railway Company
<b>Assets.</b>								
<b>Fixed Investments.</b>								
Investment in road and equipment.....	\$2,940,612 84	\$372,166 94	\$49,038 14		\$419,917 01	\$815,208 54		\$100,000 00
Improvements in leased railway property.....								
Sinking funds.....								
Deposits in lieu of mortgage property sold.....		136 30			19,496 11	22,338 76		
Miscellaneous physical property.....								
Investment in affiliated companies.....								
Other investments.....			3,774 48					
<b>Total investments.....</b>	<b>\$2,940,612 84</b>	<b>\$372,303 24</b>	<b>\$52,812 62</b>		<b>\$439,412 12</b>	<b>\$837,547 29</b>		<b>\$100,000 00</b>
<b>Current Assets.</b>								
Cash.....								
Demand loans and deposits.....			\$110 66			\$4,132 06		
Time drafts and deposits.....						70,000 00		
Special deposits.....		3,460 00				1,000 00		
Loans and bills receivable.....		1,387 50	5,500 00			4,796 11		
Traffic and car service balances.....		688 21				1,428 57		
Agents and conductors.....		5,249 62	2,733 18		\$3,306 80	15,399 69		
Miscellaneous accounts receivable.....		4,244 72	69 27		30,497 49	5,713 33		
Material and supplies.....	\$28,445 22		35 88			1,920 25		
Interest and dividends receivable.....								
Rents receivable.....								
Other current assets.....						2,068 24		
<b>Total current assets.....</b>	<b>\$28,445 22</b>	<b>\$19,437 87</b>	<b>\$6,448 99</b>	<b>\$5,600 00</b>	<b>\$39,803 29</b>	<b>\$106,483 25</b>		
Deferred assets.....	60,980 21							
Unadjusted debits.....		2,340 08	116 65		40,137 01			
Deficit.....	535,706 84	37,334 76						
<b>Grand total.....</b>	<b>\$3,562,754 11</b>	<b>\$431,415 97</b>	<b>\$61,378 26</b>	<b>\$5,600 00</b>	<b>\$519,352 42</b>	<b>\$644,030 54</b>		<b>\$100,000 00</b>

Liabilities									
Capital stock.....		\$200,000 00	1234,100 00	\$5,600 00	\$600,000 00	\$485,000 00		\$100,000 00	
Funded debt.....		\$81,000 00							
Notes.....									
Open accounts.....	\$3,562,754 11								
Total long term debt.....	\$3,562,754 11	\$81,000 00							
<i>Current Liabilities.</i>									
Loans and bills payable.....			\$800 00			\$2,974 28			
Traffic and car service balances.....		\$903 22				9,129 14			
Audited accounts and wages payable.....		4,063 05			\$638 32	1,456 43			
Miscellaneous accounts payable.....		91,117 79	2,250 00						
Interest matured unpaid.....		2,460 00							
Dividends matured unpaid.....									
Funded debt matured unpaid.....									
Unmatured dividends declared.....									
Unmatured interest accrued.....									
Unmatured rents accrued.....									
Other current liabilities.....			10,272 85						
Total current liabilities.....		\$98,604 06	\$13,322 85		\$638 32	\$13,588 85			
Deferred liabilities.....									
Unadjusted credits.....		32,811 91	13,630 70		2,091 96	4,306 87			
Sinking fund reserve.....									
Other reserves and appropriations.....		19,000 00							
Surplus.....			324 71		10,622 14	141,124 82			
Grand total.....	\$3,562,754 11	\$431,415 97	\$61,378 26	\$5,600 00	\$519,352 42	\$644,030 54		\$100,000 00	

<sup>1</sup>Includes \$2,100 premium on capital stock.

<sup>2</sup>Road not operating or constructed.

TABLE NO. 2—Continued.  
ABSTRACT OF BALANCE SHEETS OF STEAM ROADS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	Kings Lake Shore Railroad Company	Lake Tahoe Railway and Transportation Company	Los Angeles and Salt Lake Railroad Company	McCloud River Railroad Company	Mount Tamalpais and Muir Woods Railway	Mojave Northern Railroad Company	Nevada California Oregon Railway	Nevada, County Narrow Gauge Railroad Company
<b>Assets.</b>								
<i>Investments.</i>								
Investment in road and equipment.....	\$269,976 63	\$656,046 96	\$84,880,191 88	\$2,913,907 38	\$468,000 39	\$135,619 59	\$3,213,495 22	\$769,781 48
Improvements in leased railway property.....		1,831 63	79,856 51	172,000 00				
Sinking funds.....			20,250 00					
Deposits in lieu of mortgage property sold.....		541,536 59	2,262,280 04	7,377 48	1,120 68			
Miscellaneous physical property.....		23,977 00	200,707 17				24,997 00	
Investment in affiliated companies.....		17,500 00	84,217 05	10,000 00	15,000 00		7,333 27	25,000 00
Other investments.....								
Total investments.....	\$269,976 63	\$1,240,892 18	\$87,527,502 65	\$3,103,284 86	\$484,721 07	\$135,619 59	\$3,245,825 49	\$794,781 48
<i>Current Assets.</i>								
Cash.....	\$15 16	\$16,097 00	\$2,199,980 57	\$128,889 46	\$2,021 36	\$141 82	\$20,517 66	\$22,099 08
Demand loans and deposits.....								
Time drafts and deposits.....								
Special deposits.....	244 28		3,500 00				25 00	
Loans and bills receivable.....		305 52	630,672 13	4,543 00			20,133 37	163 40
Traffic and car service balances.....		41 35	318,486 77	4,347 95			3,314 86	1,967 61
Agents and conductors.....		13,255 75	4,139,696 60	26,523 60	749 99		31,444 22	4,845 23
Miscellaneous accounts receivable.....		23,178 64	3,029,513 63	127,868 64	18,266 30		74,518 03	3,760 74
Material and supplies.....			429,591 46				415 61	
Interest and dividends receivable.....								
Rents receivable.....								
Other current assets.....	15,775 31		1,463 76	71				
Total current assets.....	\$16,034 75	\$42,878 26	\$10,762,904 92	\$292,173 36	\$21,037 66	\$141 82	\$159,368 75	\$32,826 06
Deferred assets.....			7,631,032 95	500 00				16,638 28
Unadjusted debits.....		9,283 38	1,871,026 03	8,063 58	2,865 22		13,755 55	15,061 26
Deficit.....						18,836 72	652,423 68	52,340 85
Grand total.....	\$286,011 38	\$1,303,228 82	\$107,762,466 55	\$3,404,011 80	\$508,623 94	\$154,598 13	\$4,071,373 47	\$912,237 93

## BALANCE SHEETS OF STEAM RAILROADS.

Liabilities									
Capital stock.....	\$52,500 00	\$800,000 00	\$25,000,030 00	\$1,200,000 00	\$318,000 00	1,850,500 00	\$2,200,000 00	\$250,850 00	
Funded debt.....		\$360,000 00	\$59,022,000 00	\$1,200,000 00	\$56,000 00		\$975,000 00	\$129,000 00	
Notes.....		17,500 00							
Open accounts.....						\$76,425 91			
Total long term debt.....		\$377,500 00	\$59,022,000 00	\$1,200,000 00	\$56,000 00	\$76,425 91	\$975,000 00	\$129,000 00	
<i>Current Liabilities.</i>									
Loans and bills payable.....	\$217,475 63	\$43,300 00	\$3,597,790 00	\$41,285 06			\$33,000 00	\$68 50	
Traffic and car service balances.....			748,837 75	12,708 57			1,275 01	23,166 51	
Audited accounts and wages payable.....			2,692,491 46	3,788 10	\$10,080 16	\$864 51	\$3,687 94	8,994 08	
Miscellaneous accounts payable.....	2,113 47		7,262 68				77,262 99		
Interest matured unpaid.....			1,180,440 00			865 03		1,789 00	
Dividends matured unpaid.....									
Funded debt matured unpaid.....									
Unmatured dividends declared.....			227,077 19	15,000 00	512 55		9,750 00	369 35	
Unmatured interest accrued.....		4,166 66							
Unmatured rents accrued.....			141,586 72	1,036 90					
Other current liabilities.....									
Total current liabilities.....	\$219,590 10	\$47,466 66	\$8,585,494 80	\$73,818 63	\$10,602 71	\$1,729 53	\$183,652 02	\$25,363 45	
Deferred liabilities.....			8,713,415 19			63 00			
Unadjusted credits.....		28,000 00	3,672,893 06	269,014 20	8,656 09	25,942 69	190,599 31	115,872 02	
Sinking fund reserve.....		141,831 63	79,856 51						
Other reserves and appropriations.....			1,687,414 18	454,065 80	14,035 24		517,059 14	391,122 46	
Surplus.....	13,921 28	206,430 53	1,011,392 81	207,083 17	101,329 90				
Grand total.....	\$286,011 38	\$1,303,228 82	\$107,782,466 55	\$3,404,011 80	\$608,623 94	\$154,598 13	\$4,071,373 47	\$912,237 93	

**\*Includes \$10,000 premium.**

\*Includes \$650 premium on capital stock.

TABLE No. 2—Continued.  
ABSTRACT OF BALANCE SHEETS OF STEAM ROADS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	Northwestern Pacific Railroad Company	Ocean Shore Railroad Company	Pacific Coast Railway Company	Pajaro Valley Consolidated Railroad Company	Quincy Railroad Co.	Sacramento Valley and Eastern Railway	San Diego and Arizona Railway Company
<b>Assets.</b>							
Investment in road and equipment.....	\$67,905,821 64	\$5,269,916 62	\$2,912,787 24	\$699,509 51	\$32,347 56	\$548,701 12	\$13,308,313 34
Improvements in leased railway property.....	390 89						14,211 83
Sinking funds.....							
Deposits in lieu of mortgage property sold.....	138,892 44	86,549 24					113,587 79
Miscellaneous physical property.....							4,296,202 12
Investments in affiliated companies.....	14,000 00	76,675 00	50,000 00				4,861 00
Other investments.....							
<b>Total investments.....</b>	<b>\$67,549,020 97</b>	<b>\$5,432,140 86</b>	<b>\$2,962,787 24</b>	<b>\$699,509 51</b>	<b>\$32,347 56</b>	<b>\$548,701 12</b>	<b>\$17,727,176 08</b>
<b>Current Assets.</b>							
Cash.....	\$404,230 78	\$75,763 97	\$48,196 96		\$187 73	\$1,239 90	\$405,741 99
Demand loans and deposits.....							264,000 00
Time drafts and deposits.....	200,000 00						
Special deposits.....	17,000 00	550 00					
Loans and bills receivable.....	5,000 00						88,883 48
Traffic and car service balances.....	20,595 09	44 91	90 68	\$420 89			34,606 07
Agents and conductors.....	53,893 78		45,853 16	6,700 65	270 27	296 35	23,785 85
Miscellaneous accounts receivable.....	159,373 16	107,366 74	8,942 28	34,700 15	832 89	30,181 63	133,263 63
Material and supplies.....	1,060,675 30	31,841 89	43,981 48	15,483 41	302 21	1,146 82	289,008 99
Interest and dividends receivable.....	260 40		371 81				
Rents receivable.....							
Other current assets.....							4,348 25
<b>Total current assets.....</b>	<b>\$1,943,089 51</b>	<b>\$215,557 01</b>	<b>\$147,436 37</b>	<b>\$67,254 60</b>	<b>\$1,592 60</b>	<b>\$32,867 20</b>	<b>\$1,213,830 26</b>
Deferred assets.....	717,677 81	19,193 13	33,963 02				355 39
Unadjusted debits.....	1,556,048 59			680,985 60	175 00	1,915 95	387,506 79
Debit.....				50,700 24	13,876 74	131,102 77	2,509,370 33
<b>Grand total.....</b>	<b>\$71,765,781 88</b>	<b>\$5,666,891 00</b>	<b>\$3,145,206 23</b>	<b>\$1,388,450 05</b>	<b>\$47,991 90</b>	<b>\$714,590 04</b>	<b>\$21,808,083 85</b>

## BALANCE SHEETS OF STEAM RAILROADS.

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Liabilities.									
13—	Capital stock.....	\$38,000,000 00	\$2,748,975 00	\$1,370,400 00	\$1,100,000 00	\$30,000 00	\$600,000 00	\$7,826,800 00	
133—	Funded debt.....	\$20,310,500 00		\$1,370,000 00				\$10,600,000 00	
233—	Notes.....							1,106,508 10	
563	Open accounts.....							1,448,144 24	
	Total long term debt.....	\$58,310,500 00		\$1,370,000 00				\$13,144,648 34	
	Current Liabilities.								
	Loans and bills payable.....				\$96,443 40	\$10,108 00			
	Traffic and car service balances.....	\$177,477 01	\$159 37	\$5,217 94	133 87	3,623 79		\$112,839 17	
	Audited accounts and wages payable.....	743,958 79	8,446 64	32,194 02	33,223 45	3,523 06	\$82,413 88	218,836 26	
	Miscellaneous accounts payable.....	28,201 60	1,599 59	2,633 37		602 05		63 93	
	Interest matured unpaid.....	4,650 00						315,833 33	
	Dividends matured unpaid.....								
	Funded debt matured unpaid.....	17,000 00							
	Unmatured dividends declared.....								
	Unmatured interest accrued.....	440,796 25		27,400 00					
	Unmatured rents accrued.....			159 59				1,030 79	
	Other current liabilities.....								
	Total current liabilities.....	\$1,412,053 65	\$10,205 60	\$67,594 92	\$129,799 72	\$17,855 90	\$82,413 88	\$648,603 48	
	Deferred liabilities.....	644,991 63							
	Unadjusted credits.....	1,754,995 91	11,226,656 32	88,326 86	108,660 33		132,176 16	186,736 03	
	Sinking fund reserve.....	14,148 89				136 00			
	Other reserves and appropriations.....	180,958 00	737 42	665 48				1,250 00	
	Surplus.....	3,468,265 80	683,316 66	248,219 98					
	Grand total.....	\$71,765,781 88	\$5,668,891 00	\$3,145,206 33	\$1,338,450 05	\$47,991 90	\$714,590 04	\$21,808,038 85	

Includes assessments of \$1,086,332.75.

## REPORT OF CALIFORNIA RAILROAD COMMISSION.

TABLE NO. 2—Continued.  
ABSTRACT OF BALANCE SHEETS OF STEAM ROADS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	San Joaquin and Eastern Railroad Company	Santa Maria Valley Railroad Company	Sierra Railway Company of California	South San Francisco Belt Railway	Southern Pacific Company	Stockton Terminal and Eastern Railroad	Stone Cason Railroad
<b>Assets.</b>							
<i>Investments.</i>							
Investment in road and equipment.....	\$1,348,228 31	\$246,770 96	\$5,680,619 49	\$82,961 26	\$140,722,153 67	\$143,353 18	\$230,206 16
Improvements in leased railway property.....					4,307,067 10		
Sinking funds.....		54 93	1,079 24				
Deposits in lieu of mortgage property sold.....					14,386,522 46		
Miscellaneous physical property.....	88,429 34		6,506 50		12,811,322 91		
Investments in affiliated companies.....	500 00	200 00	70,000 00		628,781,920 08		
Other investments.....					10,846,847 66		
<b>Total investments.....</b>	<b>\$1,437,157 65</b>	<b>\$247,028 89</b>	<b>\$5,758,205 23</b>	<b>\$82,961 26</b>	<b>\$811,660,733 88</b>	<b>\$143,353 18</b>	<b>\$230,206 16</b>
<i>Current Assets.</i>							
Cash.....	\$20,492 10	\$42,340 20	\$21,108 49	\$622 40	\$13,647,203 20	\$328 95	\$94 40
Demand loans and deposits.....							
Time drafts and deposits.....			3 90				
Special deposits.....					222,954 20		
Loans and bills receivable.....			40,000 00		36,032 12		
Traffic and car service balances.....	1,491 24		4,677 51		3,692,501 10		357 56
Agents and conductors.....	2,148 90		1,262 57		3,322,899 13		
Miscellaneous accounts.....	97,304 94	23,524 81	13,253 24	1,954 85	35,516,826 43		12,866 00
Material and supplies receivable.....	48,213 24	2,612 46	50,700 02	451 16	26,467,368 31		
Interest and dividends receivable.....					2,006,666 01		
Notes receivable.....					827,778 19		
Other current assets.....			510 52		263,267 67		
<b>Total current assets.....</b>	<b>\$139,650 42</b>	<b>\$76,011 17</b>	<b>\$180,616 85</b>	<b>\$3,328 41</b>	<b>\$88,376,496 45</b>	<b>\$328 95</b>	<b>\$13,318 04</b>
Deferred assets.....	3,000 00				58,770,677 97		
Unliquidated debts.....	1,320,546 12	247,168 09		42 62	28,363,669 33		
Debit.....	419,847 26			70,322 89		3,102 97	293,546 45
<b>Grand total.....</b>	<b>\$3,320,221 45</b>	<b>\$670,206 15</b>	<b>\$5,888,821 56</b>	<b>\$156,655 18</b>	<b>\$985,201,597 63</b>	<b>\$146,785 10</b>	<b>\$477,070 55</b>



Liabilities.									
Capital stock.....	\$1,000,000 00	\$300,000 00	\$3,348,000 00	\$50,000 00	\$333,745,945 64 <sup>1</sup>	\$102,008 24	\$404,217 13		
Funded debt.....	\$1,000,000 00	\$185,000 00	\$1,913,000 00		\$150,158,100 00				
Notes.....	559,923 42				118,303,677 51				
Total long term debt.....	\$1,559,923 42	\$185,000 00	\$1,913,000 00		\$277,459,527 51				
Current Liabilities.									
Loans and bills payable.....	\$10,000 00		\$15,246 54	\$50,000 00	\$5,000,000 00	\$41,000 00			
Traffic and car service balances.....	793 96	\$18,431 08	3,244 58		5,753,433 92				
Audited accounts and wages payable.....	40,406 17	32,133 87	21,313 03	14,354 51	18,276,468 54	3,776 86	899 56		
Miscellaneous accounts payable.....	848 58	8,922 16			2,776,746 82		2,947 50		
Interest matured unpaid.....	428,000 00				388,676 80				
Dividends matured unpaid.....					4,682,663 58				
Funded debt matured unpaid.....									
Unmatured dividends declared.....									
Unmatured interest accrued.....	16,066 66	3,100 00	33,742 94		1,430,658 72				
Unmatured rents accrued.....				110 41	85,756 50				
Other current liabilities.....			20,411 73		608,764 23				
Total current liabilities.....	\$402,275 27	\$87,746 11	\$63,399 40	\$70,770 98	\$38,945,198 80	\$44,776 86	\$3,941 06		
Deferred liabilities.....	3,067 70				73,403,300 58				
Unadjusted credits.....	56,011 46	5,083 97	141,047 70	26,884 30	105,463,521 77		60,013 46		
Sinking fund reserve.....		2,985 76	11,079 24		5,063 57				
Other reserves and appropriations.....	199,924 31	38,070 00	104,010 98		176,037 15				
Surplus.....		11,349 82	377,824 26		137,976,732 61				
Grand total.....	\$3,220,221 45	\$470,206 15	\$5,888,321 68	\$156,655 13	\$685,201,507 03	\$146,785 10	\$477,070 65		

<sup>1</sup>Includes \$6,304,440 premium on capital stock.  
<sup>2</sup>Investment; road not incorporated.

## REPORT OF CALIFORNIA RAILROAD COMMISSION.

TABLE NO. 2—Continued.  
ABSTRACT OF BALANCE SHEETS OF STEAM ROADS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	Saniet Railway Company	Tonopah and Tidewater Railroad Company	Tross Railway Company	Ventura County Railway Company	The Western Pacific Railroad Company	Yosemite Valley Railroad Company	Yuba Railroad Company	Total
<b>Assets.</b>								
<b>Investments.</b>								
Investment in road and equipment.....	\$1,766,921 02	\$4,209,776 07	\$657,135 24	\$311,306 08	\$92,884,238 99	\$9,401,540 32	\$133,403 04	\$1,117,619,338 73
Improvements in leased railway property.....	.....	.....	.....	.....	.....	.....	.....	6,780,271 66
Sinking funds.....	.....	272,119 23	.....	.....	50,006 50	.....	.....	580,680 18
Deposits in lieu of mortgage property sold.....	.....	18,846 90	.....	.....	608,228 43	.....	.....	15,033,945 79
Miscellaneous physical property.....	.....	9,640 32	12,003 13	.....	158,200 10	25,619 31	.....	20,456,821 10
Investments in affiliated companies.....	.....	131,800 00	.....	.....	1,832,105 65	.....	.....	764,084,283 03
Other investments.....	5,129 13	1,200 00	.....	.....	59,400 00	2,825 00	.....	33,224,186 04
<b>Total investments.....</b>	<b>\$1,773,050 15</b>	<b>\$4,643,382 52</b>	<b>\$669,138 37</b>	<b>\$311,306 08</b>	<b>\$95,692,177 67</b>	<b>\$9,429,964 63</b>	<b>\$133,403 04</b>	<b>\$1,967,789,226 52</b>
<b>Current Assets.</b>								
Cash.....	\$15,276 09	\$179,832 61	\$9,671 16	\$28,081 55	\$981,688 50	\$9,639 92	\$1,084 31	\$42,959,943 90
Demand loans and deposits.....	.....	.....	.....	.....	9,752,560 80	.....	.....	10,064,540 80
Treasury drafts and deposits.....	.....	.....	.....	.....	.....	.....	.....	200,003 90
Special deposits.....	.....	.....	.....	.....	16,592 52	.....	.....	478,447 47
Loans and bills receivable.....	.....	.....	69,000 00	.....	.....	58,435 00	.....	215,830 88
Traffic and car service balances.....	75,994 05	8,649 79	944 22	.....	543,384 30	43,854 48	.....	10,989,029 82
Agents and conductors.....	28,046 45	17 03	3,864 20	763 05	225,609 08	5,479 16	.....	5,387,846 93
Miscellaneous accounts receivable.....	508,194 63	18,084 48	16,376 11	22,378 87	475,314 85	95,755 66	.....	86,170,942 87
Material and supplies.....	30,284 62	66,984 87	2,455 56	2,745 92	2,040,001 84	22,900 36	.....	66,868,748 43
Interest and dividends receivable.....	144 73	308 17	.....	.....	34,141 82	2,280 10	.....	10,662,466 04
Rents receivable.....	77,788 04	.....	.....	.....	.....	.....	.....	1,006,594 23
Other current assets.....	64 83	116 30	422 33	.....	597,502 58	5,861 97	991 79	1,143,511 08
<b>Total current assets.....</b>	<b>\$735,801 44</b>	<b>\$273,663 25</b>	<b>\$102,763 58</b>	<b>\$53,966 39</b>	<b>\$1,948,587 35</b>	<b>\$24,680 46</b>	<b>\$2,076 10</b>	<b>\$236,015,938 04</b>
Deferred assets.....	245,834 41	400 00	.....	.....	.....	.....	.....	120,575,622 48
Unadjusted debits.....	17,601 92	16,717 14	62,047 50	504 23	4,511,797 77	7,560 06	12,063 51	74,241,961 43
Deficit.....	.....	1,026,204 46	.....	101,513 24	.....	863,128 03	.....	7,100,944 61
<b>Grand total.....</b>	<b>\$2,777,387 92</b>	<b>\$5,960,367 37</b>	<b>\$833,949 45</b>	<b>\$467,289 94</b>	<b>\$121,156,799 07</b>	<b>\$10,525,263 17</b>	<b>\$148,504 06</b>	<b>\$2,306,733,683 06</b>

Liabilities.									
Capital stock.....	\$1,000,000 00	\$1,000,000 00	\$150,000 00	\$230,000 00	\$75,000,000 00	\$4,093,500 00	\$78,425 00	\$354,080,161 01	
Funded debt.....	\$549,000 00	\$3,285,344 10	\$508,000 00	\$15,000 00	\$23,182,700 00	\$5,000,000 00		\$691,130,561 00	
Notes.....		1,453,452 39						1,285,438 99	
Open accounts.....								125,616,354 91	
Total long term debt.....	\$549,000 00	\$4,738,796 49	\$508,000 00	\$15,000 00	\$23,182,700 00	\$5,000,000 00		\$718,032,354 90	
Current Liabilities.									
Loans and bills payable.....	\$293,708 25	\$19,413 05	\$12,080 00			\$50,000 00		\$9,323,931 92	
Traffic and car service balances.....	55,327 80	55,847 49	1,384 61		\$704,110 89	2,034 03		9,298,470 99	
Audited accounts and wages payable.....	7,549 91	183 25	3,303 52	\$1,737 38	1,356,128 60	28,860 13		4,797,745 41	
Miscellaneous accounts payable.....					158,199 62	1,629 00		7,047,057 43	
Interest matured unpaid.....					16,592 52	531,425 00		4,052,524 18	
Dividends matured unpaid.....								4,870,253 28	
Funded debt matured unpaid.....								22,800 00	
Unmatured dividends declared.....								6,477,610 00	
Unmatured interest accrued.....	8,675 00	34,937 50	4,233 32		413,873 32			6,058,787 99	
Unmatured rent accrued.....					8,624 98			512,603 81	
Other current liabilities.....	2,384 23	2,659 49			92,720 59		2,459 30	1,748,493 81	
Total current liabilities.....	\$342,645 19	\$112,991 68	\$27,202 35	\$1,737 38	\$2,838,264 52	\$664,638 06	\$2,459 30	\$24,748,990 60	
Deferred liabilities.....	341,307 55	11,869 93			7,370,865 35			178,053,109 88	
Unadjusted credits.....	43,194 46	61,346 04	119,265 65	220,532 56	9,337,286 62	178,468 99	28,849 48	208,077,176 83	
Sinking fund reserve.....	38,811 74				50,006 50			478,893 36	
Other reserves and appropriations.....	62,402 38	5,663 23	11,000 00		133,706 60	3,686 12		92,403,969 86	
Surplus.....	402,026 60	18,481 45			3,244,039 48		38,860 28	252,860,027 76	
Grand total.....	\$2,777,387 92	\$5,960,367 37	\$833,949 45	\$467,269 94	\$121,164,760 07	\$10,825,293 17	\$148,504 06	\$2,305,723,063 06	

<sup>1</sup>Includes assessment of \$658,850.

## REPORT OF CALIFORNIA RAILROAD COMMISSION.

TABLE NO. 2—Continued.  
ABSTRACT OF BALANCE SHEETS OF LEASED STREAM ROADS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	The California, Arizona and Santa Fe Railway Company	Central Pacific Railway Company	Inter- California Railway Company	Levon and Western Railroad Company	Minster Southern Railway Company	Porterville Northern Railway Company	Richmond Belt Railway	Southern Pacific Railroad Company	South Pacific Coast Railway Company	Total
<b>Assets.</b>										
Invested in road and equipment..	\$20,894,928 99	\$288,433,886 09	\$1,821,900 70	\$316,904 18	\$3,108,664 52	\$452,076 33	\$685,405 99	\$314,874,867 99	\$11,500,000 00	\$650,888,664 79
Improvements in leased railway property.....		4,865,913 63						3,047,119 25	272,393 33	7,905,326 20
Sinking funds.....								19,126 04		19,126 04
Deposits in lieu of mortgage prop- erty sold.....		47,361 91						161 00		47,523 91
Miscellaneous physical property.....		4,572,601 30						70,837,175 41	424,501 50	75,834,278 21
Investments in affiliated com- panies.....		2,028,929 00						20,750 84		2,049,679 84
Other investments.....										
<b>Total investments.....</b>	<b>\$20,894,928 99</b>	<b>\$309,768,661 92</b>	<b>\$1,821,900 70</b>	<b>\$316,904 18</b>	<b>\$3,108,664 52</b>	<b>\$452,076 33</b>	<b>\$685,405 99</b>	<b>\$338,499,199 63</b>	<b>\$12,194,794 83</b>	<b>\$736,744,687 09</b>
<b>Current Assets.</b>										
Cash.....							\$1,843 54			\$1,843 54
Demands loans and deposits.....										
Time drafts and deposits.....										
Special deposits.....										
Loans and bills receivable.....										
Traffic and car service balances.....										
Agents and conductors.....										
Miscellaneous accounts receivable.....	\$535,194 03	\$5,593 44					27,990 65	\$71,663 00		640,440 12
Material and supplies.....		72,095 35						57,926 67	\$563 60	130,607 62
Interest and dividends receivable.....		2,500 09						2,500 00		5,000 09
Rents receivable.....	364,895 43									364,895 43
Other current assets.....										
<b>Total current assets.....</b>	<b>\$900,089 45</b>	<b>\$80,191 70</b>					<b>\$29,813 19</b>	<b>\$102,109 67</b>	<b>\$563 60</b>	<b>\$1,172,786 70</b>
<b>Deferred assets.</b>										
Unadjusted credits.....	374,978 09									374,978 09
Unadjusted debits.....		71,008 34	\$2,200,733 46	\$162,853 44		\$144,184 00	35,521 33	1 00		2,965,260 26
<b>Grand total.....</b>	<b>\$31,160,996 53</b>	<b>\$399,910,893 06</b>	<b>\$3,722,634 16</b>	<b>\$479,757 63</b>	<b>\$3,108,664 52</b>	<b>\$600,260 33</b>	<b>\$953,740 51</b>	<b>\$358,661 310 30</b>	<b>\$12,197,377 43</b>	<b>\$740,000,664 05</b>

Liabilities.										
Capital stock.....	\$1,535,000 00	\$64,875,500 00	\$9,396,390 00	\$600,000 00	\$78,930 00	\$300,000 00	\$500,000 00	\$160,000,000 00	\$6,000,000 00	\$255,772,750 00
Funded debt.....	\$23,496,695 00	\$183,512,549 54	\$950,000 00	\$179,000 00	.....	\$300,000 00	.....	\$168,001,000 00	\$3,906,000 00	\$370,117,543 54
Notes.....	2,757,653 01	.....	.....	545 88	1,697,008 78	.....	.....	.....	.....	4,436,163 67
Open accounts.....	2,698,546 98	25,929 27	216,104 56	185 22	1,331,553 50	12,722 29	.....	.....	.....	4,271,143 85
Total long term debt.....	\$38,860,896 99	\$183,636,777 81	\$1,066,104 56	\$179,731 10	\$3,028,557 28	\$312,722 29	.....	\$168,001,000 00	\$3,906,000 00	\$378,823,870 06
Current liabilities.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Loans and bills payable.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Traffic and our service balances.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Audited accounts and wages payable.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Miscellaneous accounts payable.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest matured unpaid.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dividends matured unpaid.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Unmatured dividends declared.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Unmatured interest accrued.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Unmatured rents accrued.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other current liabilities.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total current liabilities.....	\$359,628 75	\$3,094,960 30	\$8,500 00	.....	.....	\$9,000 00	\$131,070 91	\$3,206,845 44	\$77,160 00	\$6,887,161 40
Deferred liabilities.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Unadjusted credits.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Sinking fund reserves.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other reserves and appropriations.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Surplus.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Grand total.....	\$31,169,996 53	\$299,919,592 05	\$3,722,634 16	\$479,767 63	\$3,108,084 52	\$606,260 93	\$953,740 51	\$388,661,310 30	\$12,197,377 43	\$740,909,664 05

TABLE NO. 3.

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF LARGE STEAM ROADS OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1920.

	The Atchison, Topeka and Santa Fe Railway Company's	California Southern Railroad Company	California Western Railroad and Navigation Company	Death Valley Railroad Company	Indian Valley Railroad Company	Los Angeles and Salt Lake Railroad Company's	McCloud River Railroad Company	Nevada, California Oregon Railway
<i>Operating Income.</i>								
Railway operating revenue.....	\$178,475,780 49	\$276,894 25	\$279,296 02	\$116,773 25	\$137,118 69	\$17,983,502 73	\$497,071 88	\$418,304 41
Railway operating expenses.....	185,078,452 14	202,954 91	227,564 79	86,102 47	90,873 60	13,776,724 56	313,046 41	410,606 28
Net revenue from railway operation...	\$23,397,298 36	\$73,939 34	\$51,731 23	\$30,670 78	\$56,443 09	\$4,106,778 17	\$174,025 47	\$7,698 13
Railway tax accruals.....	9,783,145 18	11,331 11	22,538 44	4,723 14	8,624 98	950,813 23	30,828 44	19,291 95
Uncollectible railway revenues.....	19,092 87					670 05		130 51
Railway operating income.....	\$13,595,060 30	\$62,608 23	\$29,192 79	\$25,947 64	\$47,818 13	\$3,155,294 90	\$143,197 03	\$11,724 33
Revenue from miscellaneous operations...	442,029 56				25,180 07			
Expenses from miscellaneous operations...	413,460 27				23,059 40			
Net revenue from miscellaneous opera- tions.....	\$29,179 29				\$2,123 67			
Taxes on miscellaneous operating property.	7,220 52				378 13			
Miscellaneous operating income.....	\$21,958 77				\$1,745 54			
Total operating income.....	\$13,617,019 07	\$62,608 23	\$29,192 79	\$25,947 64	\$49,563 67	\$3,155,294 90	\$143,197 03	\$11,724 33
<i>Nonoperating Income.</i>								
Hire of freight cars—credit balance.....	\$474,168 75		\$34,315 88			\$77,380 48		
Rent from locomotives.....	515,227 19		1,010 19			3,372 22	\$7,856 73	
Rent from passenger train cars.....	281,296 99					33,873 75		
Rent from floating equipment.....	35,925 23							
Rent from work equipment.....	66,455 35					1,440 36	5,834 40	\$10 00
Joint facility rent income.....	322,387 69		731 00	\$675 00		9,349 31		
Income from lease of road.....	7,071,236 10		11,163 98			596,125 18		
Miscellaneous rent income.....	320,208 85		25 00			30,334 16		
Miscellaneous nonoperating physical prop- erty.....	42,866 39					12,537 84	164 70	
Separately operated properties profit.....	5,195,387 43					5,018 79		
Dividend income.....	7,417,731 37		7 00					
Income from funded securities.....	610,331 63		1,105 04			2,826 11		627 34
Income from sinking and other reserve funds	74,869 97		3,635 42	4,126 36	\$2,683 06	295,419 60	786 87	486 98
Release of premium on funded debt.....						2,782 98		
Contributions from other companies.....								
Miscellaneous income.....	17,052,587 06	\$13 00	53 50		286 84	\$143,273 83	8,824 24	29,180 21
Total nonoperating income.....	\$39,480,629 97	\$13 00	\$52,035 01	\$4,801 36	\$2,969 90	\$632,056 95	\$23,166 94	\$30,313 43
Gross income.....	\$53,097,649 04	\$62,621 23	\$81,227 80	\$30,749 00	\$52,533 57	\$3,987,351 85	\$166,363 97	\$18,559 20

Deductions from Gross Income.			
Writ of freight cars—debit balance.	\$7,453 98	\$1,292 04	\$8,986 01
Rent for locomotives in cars.	5,632 22		\$10,535 92
Rent for passenger cars.	2,392 63		\$4,906 81
Rent for heating equipment.			
Rent for work equipment.	3,023 71		1,035 97
Joint facility rents.	970 107 73		255,592 81
Rent for leased roads.	1,348 134 28	\$450 00	971 84
Miscellaneous rents.	195 200 83		2 00
Miscellaneous tax accruals.	34 590 31	5,042 91	97,636 70
Separately operated properties loss.	11 533 35		55 30
Interest on funded debt.	28,500 00	6,153 60	2,350 880 00
Interest on unfunded debt.	1,207 93		287 286 15
Amortization of discount on funded debt.	133,336 41		42,243 84
Maintenance of investment organizations.	2,469 24	2,382 86	
Income transferred to other companies.			
Miscellaneous income charges.	518,535 98	137 91	55,706 04
Total deductions from gross income.	\$15,486,555 33	\$8,992 94	\$80,050 98
Net income.	\$37,608,793 71	\$46,010 71	\$194,461 78
Disposition of Net Income.			
Income or surplus applied to sinking and other reserve funds.	\$87,129 81		\$12,762 98
Dividend appropriations of income or surplus.	19,040,765 00		
Income or surplus appropriated for investment in physical properties.	46,280 21		140,789 22
Stock discount extinguished through income or surplus.			
Miscellaneous additions to surplus.	1,283,516 40		142,716 68
Miscellaneous deductions from surplus.	87,218 14		211,385 95
Surplus December 31, 1919.	65,066,969 00	\$95,124 11	428,857 81
Deficit December 31, 1919.			
Surplus December 31, 1920.	84,115,555 95	141,134 82	1,011,392 81
Deficit December 31, 1920.			207,083 17
			\$3,998 08
			3,600 00
			611,359 98
			652,423 68

<sup>1</sup>Loss.  
<sup>2</sup>Corporate operations of 10 months only.  
<sup>3</sup>Debit item.

TABLE NO. 3—Continued.  
ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF LARGE STEAM ROADS OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1920.

	Nevada County Narrow Gauge Railroad Company	Northwestern Pacific Railroad Company	Ocean Shore Railroad Company	Pacific Coast Railway Company	San Diego and Arizona Railway Company	San Joaquin and Eastern Railroad Company	Sierra Railway Company of California	Southern Pacific Company
<i>Operating Income.</i>								
Railway operating revenue.....	\$115,833 51	\$6,825,599 54	\$110,309 05	\$232,717 06	\$763,344 95	\$318,638 59	\$454,980 92	\$178,642,326 08
Railway operating expenses.....	105,061 65	5,408,461 35	160,187 89	210,664 06	1,012,173 85	313,330 34	317,352 02	149,561,436 46
Net revenue from railway operation.....	\$10,770 86	\$1,417,138 19	\$49,878 84	\$22,053 03	\$210,828 90	\$5,396 25	\$137,628 90	\$29,780,890 62
Railway tax accruals.....	7,800 00	286,541 91	9,232 88	13,220 93	17,854 08	5,169 74	22,261 41	10,251,190 56
Uncollectible railway revenues.....		136 48	6 00	118 36	66 77			45,551 88
Railway operating income.....	\$3,970 86	\$1,131,466 80	\$40,117 72	\$8,697 43	\$234,749 75	\$226 51	\$115,317 49	\$19,484,146 18
Revenue from miscellaneous operations.....								\$2,681,793 93
Expenses from miscellaneous operations.....								1,342,255 38
Net revenue from miscellaneous operations.....								\$1,239,508 55
Taxes on miscellaneous operating property.....								46,346 16
Miscellaneous operating income.....								\$1,193,162 39
Total operating income.....	\$3,970 86	\$1,131,466 80	\$40,117 72	\$8,697 43	\$234,749 75	\$226 51	\$115,317 49	\$20,677,310 57
<i>Nonoperating Income.</i>								
Hire of freight cars.....		\$2,274 00	\$40 00		\$24,700 85		\$50 00	\$1,376,241 60
Rent from locomotives.....	\$7 50	146 44			1,838 98		818 92	242,423 65
Rent from passenger train cars.....	2 50							465,294 53
Rent from heating equipment.....		2,277 65			3,021 40			39,196 58
Rent from work equipment.....		24,516 93			12,697 88			30,707 75
Joint facility rent income.....		163,373 04			145 56			587,428 64
Income from lease of road.....		3,019 38			2,447 51			6,446,949 52
Miscellaneous rent income.....	149 42		1,761 75	\$15,613 70		307 29		598,938 76
Miscellaneous nonoperating physical property.....		2,172 66			900 96			224,153 86
Separately operated properties profit.....						\$1,288 07		9,863 74
Dividend income.....								19,057,578 44
Income from funded securities.....	733 71	600 63	967 98	2,124 96	10,063 83	25 44		8,942,167 66
Income from unfunded securities and accounts.....	264 34	36,443 41	501 66		277 98		2,414 02	1,398,933 78
Income from sinking and other reserve funds.....		64 00	66 45					680 00
Release of premium on funded debt.....								
Contributions from other companies.....								
Miscellaneous income.....		866 82		77,533 21	10 00			13,411,745 19
Total nonoperating income.....	\$1,147 47	\$235,747 96	\$3,337 84	\$95,071 87	\$65,201 95	\$14,817 74	\$4,997 64	\$49,474,888 50
Gross income.....	\$4,118 33	\$1,367,214 76	\$43,779 88	\$103,769 30	\$169,951 80	\$15,044 25	\$120,315 13	\$70,152,199 07





TABLE NO. 3—Continued.  
ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF LARGE STEAM ROADS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Sunset Railway Company <sup>a</sup>	Tonopah and Tidewater Railroad Company	Tross Railway Company	The Western Pacific Railroad Company	Yosemite Valley Railroad Company	Total
<i>Operating Income.</i>						
Railway operating revenue.....	\$308,508 93	\$394,290 59	\$140,210 09	\$13,505,789 52	\$518,008 89	\$401,114,921 06
Railway operating expenses.....	314,194 65	336,980 43	102,509 67	10,311,409 86	260,269 53	337,896,135 91
Net revenue from railway operation.....	\$372,374 28	\$257,316 16	\$46,700 42	\$3,294,379 66	\$252,339 36	\$63,218,785 15
Railway tax accruals.....	28,747 85	26,207 23	8,018 51	670,078 56	17,849 60	22,193,459 60
Uncollectible railway revenues.....	63 29	37 18	37 65	814 80	1 06	86,726 62
<i>Railway operating income.</i>						
Revenue from miscellaneous operations.....	\$343,563 14	\$232,071 75	\$38,644 26	\$2,613,486 50	\$234,488 80	\$40,065,598 93
Expenses from miscellaneous operations.....	28,747 85	12,470 06	899 50	.....	.....	3,082,943 12
Net revenue from miscellaneous operations.....	.....	16,578 96	1,643 27	.....	.....	1,707,302 28
Taxes on miscellaneous operating property.....	.....	184,406 90	1,763 77	.....	.....	\$1,265,640 84
Miscellaneous operating income.....	.....	184,406 90	1,763 77	.....	.....	53,944 81
Total operating income.....	\$343,563 14	\$227,064 85	\$37,890 49	\$2,613,486 50	\$234,488 80	\$1,211,696 03
<i>Nonoperating Income.</i>						
Hire of freight cars—credit balance.....	.....	.....	.....	\$199,185 06	.....	\$91,091,201 43
Rent from locomotives.....	.....	\$2,090 97	.....	2,029 30	.....	801,082 60
Rent from passenger train cars.....	.....	411 38	.....	3,685 02	\$25 00	778,443 51
Rent from floating equipment.....	.....	.....	.....	1,064 50	.....	76,185 30
Rent from work equipment.....	.....	33 00	.....	1,106 20	.....	111,607 11
Joint facility rent income.....	.....	900 00	.....	4,500 39	.....	991,106 60
Income from lease of road.....	\$10,760 46	.....	.....	317,367 90	.....	14,580,067 76
Miscellaneous rent income.....	2,328 62	6 00	.....	185,471 36	2,379 60	1,162,991 40
Miscellaneous nonoperating physical property.....	.....	2,291 77	.....	9,988 71	.....	296,538 82
Separately operated properties profit.....	.....	.....	.....	.....	.....	15,782 53
Dividend income.....	.....	.....	.....	.....	.....	24,263,972 86
Income from funded securities.....	231 62	766 30	.....	4,948 31	.....	16,393,900 30
Income from unfunded securities and accounts.....	3,506 84	1,848 15	\$3,533 36	375,886 11	2,487 19	2,574,286 75
Income from sinking and other reserve funds.....	.....	.....	.....	.....	.....	78,433 40
Release of premiums on funded debt.....	.....	.....	.....	.....	.....	.....
Contributions from other companies.....	.....	.....	.....	.....	.....	.....
Miscellaneous income.....	17,233 24	.....	.....	134,090 75	.....	30,586,588 23
Total nonoperating income.....	\$34,060 78	\$3,247 57	\$3,533 36	\$1,238,993 61	\$4,891 79	\$91,610,974 74
Gross income.....	\$377,623 92	\$230,312 42	\$41,413 85	\$3,852,480 11	\$239,380 59	\$133,781,299 70

## INCOME AND LOSS ACCOUNTS OF LARGE STEAM RAILROADS.

205

	\$	¢	Mil.	Thous.	Dollars
<b>Deductions From Gross Income.</b>					
Hire of freight cars—debit balance.....					
Rent for locomotives.....					
Rent for passenger train cars.....					
Rent for floating equipment.....					
Rent for work equipment.....					
Rent facility rents.....					
Rent for leased roads.....					
Miscellaneous rents.....					
Miscellaneous tax accruals.....					
Separately operated properties loss.....					
Interest on funded debt.....					
Interest on unfunded debt.....					
Amortization of investment on funded debt.....					
Maintenance of investment organization.....					
Income transferred to other companies.....					
Miscellaneous income charges.....					
Total deductions from gross income.....					
Net income.....					
<b>Disposition of Net Income.</b>					
Income or surplus applied to sinking and other reserve funds.....					
Dividend appropriations of income or surplus.....					
Income or surplus appropriated for investment in physical property.....					
Stock discounts extinguished through income or surplus.....					
Miscellaneous additions to surplus.....					
Miscellaneous deductions from surplus.....					
Surplus December 31, 1919.....					
Deficit December 31, 1919.....					
Surplus December 31, 1920.....					
Deficit December 31, 1920.....					

**Loss.**  
 \*Corporate operations for 10 months only.  
 \*Credit item.  
 \*Debit item.

TABLE NO. 3—Continued.  
 ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF SMALL STREAM ROADS OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1920.

	Ansdor Central Railroad Company	Amargosa Valley Railroad Company	Arresta and Mad River Railroad Company	Bay Point and Clayton Railroad Company	Buckport and Elk River Railroad Company	California Central Railroad Company	California, Shasta and Eastern Railway Company	Camino, and Placerville and Lake Tahoe Railroad Company
<i>Operating Income.</i>								
Railway operating revenue.....	\$70,758 45		\$108,833 95	\$47,088 64	\$17,392 40	\$25,225 52	\$8,235 68	\$31,114 87
Railway operating expenses.....	60,778 57		87,070 98	36,361 42	17,220 03	22,306 15	15,904 09	46,516 89
Net revenue from railway operations.....	\$9,979 86		\$16,163 03	\$30,677 02	\$163 46	\$3,919 37	\$1,738 41	\$16,402 02
Railway tax accruals.....	5,734 84		5,099 90	1,749 32	2,622 95		566 48	1,168 16
Uncollectible railway revenues.....	75 95							
Railway operating income.....	194,830 93		\$11,063 93	\$18,927 70	\$2,369 49	\$3,919 37	\$8,294 80	\$16,570 18
Revenue from miscellaneous operations.....								
Expenses from miscellaneous operations.....								
Net revenue from miscellaneous operations.....								
Taxes on miscellaneous operating property.....								
Miscellaneous operating income.....								
Total operating income.....	194,830 93		\$11,063 93	\$18,927 70	\$2,369 49	\$3,919 37	\$8,294 80	\$16,570 18
<i>Nonoperating Income.</i>								
Hire of freight cars—credit balance.....								
Rent of equipment.....								
Miscellaneous nonoperating income.....	\$1,790 90		\$4,237 10		\$2,040 00		\$15,095 75	\$36 00
Total nonoperating income.....	\$1,790 90		\$4,237 10		\$2,040 00		\$15,095 75	\$36 00
Gross income.....			15,300 93	\$18,927 70		\$3,919 37	6,781 56	94,534 18
Gross loss.....	3,040 08				319 49			6,090 00
Miscellaneous deductions from gross income.....	14,170 10			16,087 70		29,388 98	8,094 74	
Net income.....	\$17,310 18		\$15,300 93	\$3,870 00	\$319 49	\$66,460 61	\$1,292 88	\$32,534 18
Net loss.....								

Disposition of Net Income.									
Income or surplus applied to sinking and other reserve funds.....	\$8,794 84						\$8,346 92		
Dividend appropriations of income or surplus.....									
Income or surplus appropriated for investment in physical property.....	5,915 00								
Miscellaneous appropriations of income.....								9831 59	
Miscellaneous additions to surplus.....									\$1,423 33
Miscellaneous deductions from surplus.....									129 45
Surplus December 31, 1919.....				\$10,383 86	639,691 23				
Deficit December 31, 1919.....	34,571 63			25,064 78	25,761 23		43,944 49		
Surplus December 31, 1920.....							38,388 08		
Deficit December 31, 1920.....	66,491 20							166,491 83	
									98,376 06
									98,376 06
									90,928 44
									42,460 63

If lost.

Not operating.



<i>Disposition of Net Income</i>							
Income or surplus applied to sinking and other reserve funds...						\$4,000 00	
Dividend appropriations of income or surplus...							
Income or surplus appropriated for investment in physical property.....		\$15,500 00					
Miscellaneous appropriations of income.....							
Miscellaneous deductions to surplus.....						1,185 88	
Miscellaneous deductions from surplus.....							\$660 80
Surplus December 31, 1919.....		50,535 65		\$68,777 61			
Deficit December 31, 1919.....			\$12,918 73			18,488 90	
Surplus December 31, 1920.....		52,529 06		54,068 75			324 71
Deficit December 31, 1920.....			18,266 45			37,354 75	

<sup>1</sup>Lost.<sup>2</sup>Not operating.





### INCOME AND LOSS ACCOUNTS OF SMALL STEAM RAILROADS.

<i>Disposition of Net Income.</i>					
Income applied to sinking and other reserve funds.....		\$12,875 00			
Dividend appropriations of income or surplus.....	\$21,075 19		\$12,720 00		
Income appropriated for investment in physical property.....					
Miscellaneous appropriations of income.....			1,134 50		
Miscellaneous additions to surplus.....			1,390 24		\$11,337 34
Miscellaneous deductions from surplus.....			71,340 23		
Surplus December 31, 1919.....	\$17,246 23	183,925 72		\$2,226 49	18,623 70
Deduct December 31, 1919.....					
Surplus December 31, 1920.....	16,623 14	13,921 28	101,230 90		
Deduct December 31, 1920.....		\$671,433 78		13,836 73	50,700 34

**Loss**

**Not operating.**

\*Loss assumed by Mountain Copper Company, Ltd.

TABLE NO. 3—Continued.  
ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF SMALL STEAM ROADS OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1920.

	Quincy Railroad Company	Sacramento Valley and Eastern Railway	Santa Maria Valley Railroad Company	South San Francisco Belt Railway	Stockton Terminal and Eastern Railroad	Stone Canon Railroad	Ventura County Railway Company	Yuba Railroad Company	Total
<i>Operating Income.</i>									
Railway operating revenue.....	\$25,038 90	\$27,000 24	\$101,133 40	\$19,186 45	\$17,038 82	.....	\$43,577 16	\$22,857 80	\$1,496,413 29
Railway operating expenses.....	21,419 11	47,802 69	55,000 35	44,221 41	14,325 21	\$12,774 55	36,648 09	21,214 82	1,610,138 24
Net revenue from railway operations.....	\$4,519 79	\$19,192 45	\$45,233 05	\$125,034 96	\$3,013 61	\$12,774 55	\$6,929 07	\$1,642 98	\$19,114,724 95
Railway tax accruals.....	.....	7,504 31	5,098 94	.....	943 42	.....	1,432 04	1,071 48	75,990 77
Uncollectible railway revenues.....	.....	.....	.....	.....	.....	.....	.....	.....	75 95
Railway operating income.....	\$4,519 79	\$27,496 76	\$40,134 11	\$125,034 96	\$2,670 19	\$12,857 35	\$5,437 03	\$571 50	\$19,701,701 67
Revenue from miscellaneous operations.....	.....	.....	.....	.....	.....	.....	.....	.....	288,119 08
Expenses from miscellaneous operations.....	.....	.....	.....	.....	.....	.....	.....	.....	213,789 97
Net revenue from miscellaneous operations.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Taxes on miscellaneous operating property.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Miscellaneous operating income.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total operating income.....	\$4,519 79	\$27,496 76	\$40,134 11	\$125,034 96	\$2,670 19	\$12,857 35	\$5,437 03	\$571 50	\$19,728,037 75
<i>Nonoperating Income.</i>									
Hire of freight car—credit balance.....	.....	.....	.....	.....	.....	.....	.....	.....	\$2,933 30
Rent of equipment.....	.....	.....	8735 00	.....	.....	\$173 20	.....	.....	7,811 61
Miscellaneous nonoperating income.....	.....	\$26 84	380 61	.....	.....	2 50	.....	.....	26,108 02
Total nonoperating income.....	.....	\$26 84	\$1,115 61	.....	.....	\$174 70	.....	.....	\$33,902 93
Gross income.....	\$4,519 79	27,499 92	41,249 72	\$125,034 96	\$2,670 19	12,682 55	\$5,437 03	\$571 50	\$7,034 82
Gross loss.....	2,908 08	2,120 94	22,529 46	.....	3,571 76	103 56	622 80	16 90	300,157 43
Miscellaneous deductions from gross income.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Net income.....	\$1,550 11	\$29,599 86	\$18,720 26	\$125,034 96	\$901 57	\$12,786 21	\$4,814 23	\$556 60	\$390,182 25
Net loss.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
<i>Disposition of Net Income.</i>									
Income applied to sinking and other reserve funds.....	.....	.....	\$6,091 77	.....	.....	.....	.....	.....	\$38,108 23
Dividend appropriations of income or surplus.....	.....	.....	.....	.....	.....	.....	.....	.....	49,155 19
Income appropriated for investment in physical property.....	.....	.....	.....	.....	.....	.....	.....	.....	5,915 00
Miscellaneous appropriations of income.....	.....	.....	825 00	\$3,805 15	.....	.....	.....	.....	.....
Miscellaneous additions to surplus.....	.....	.....	770 07	.....	.....	.....	.....	.....	102,286 22
Miscellaneous deductions from surplus.....	.....	\$5 00	.....	.....	.....	.....	.....	.....	14,131 10
Surplus December 31, 1919.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Surplus December 31, 1920.....	\$18,426 85	101,506 91	1,334 10	49,063 08	\$3,201 40	\$290,700 24	149,516 29	10,209 99	726,688 19
Deficit December 31, 1920.....	.....	.....	11,349 32	70,322 89	3,103 97	233,646 45	101,513 24	38,960 23	.....
Deficit December 31, 1920.....	13,876 74	131,102 77	.....	.....	.....	.....	.....	.....	1,069,868 74

110m.

TABLE NO. 3—Continued.  
ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF LEASED STEAM ROADS OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1920.

	The Cal- ifornia, Arizona and Santa Fe Railway Company	Central Pacific Railway Company	Inter California Railway Company	Laton and Western Railroad Company <sup>1</sup>	Mineral Southern Railway Company <sup>1</sup>	Porterville Northern Railway Company	Richmond Belt Railway	Southern Pacific Railroad Company	South Pacific Coast Railway Company	Total
Gross income from lease of road.....	\$1,004,666 28	\$13,977,404 53	\$84,209 86	.....	.....	\$33,131 83	\$34,520 24	\$16,402,004 57	\$440,000 00	\$32,060,557 31
<i>Other Income.</i>										
Miscellaneous rent income.....	.....	.....	.....	.....	.....	.....	\$49 35	.....	.....	\$49 35
Miscellaneous nonoperating physical property.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Income from funded securities.....	.....	\$114,529 27	.....	.....	.....	.....	.....	.....	.....	.....
Income from unfunded securities and accounts.....	.....	28,516 22	.....	.....	.....	.....	.....	.....	.....	.....
Income from sinking and other reserve funds.....	.....	1,018 86	.....	.....	.....	.....	.....	.....	.....	.....
Miscellaneous income.....	\$3,366 84	259,840 58	.....	.....	.....	.....	.....	136,860 00	4,947 14	394,784 56
Total other income.....	\$3,366 84	190,984 84	.....	.....	.....	.....	10,479 87	428 00	.....	210,892 71
Gross corporate income.....	\$1,008,033 12	\$14,581,204 32	\$84,209 86	.....	.....	\$33,131 83	\$10,529 22	\$2,541,990 87	\$16,804 09	\$3,176,580 81
<i>Deductions From Gross Income.</i>										
Miscellaneous tax accruals.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest on funded debt.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest on unfunded debt.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Amortization of discount on funded debt.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Maintenance of investment organization.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Miscellaneous income charges.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total deductions.....	\$1,081,866 28	\$8,245,356 37	\$66,478 18	.....	.....	\$30,855 00	\$56,497 61	\$6,576,208 66	\$168,029 28	\$16,300,581 33
Net corporate income.....	\$10,206 84	\$6,335,908 95	\$17,731 71	.....	.....	\$12,276 84	\$11,448 15	\$12,868,296 70	\$303,174 81	\$19,063,764 94
Income and surplus applied to sinking and other reserve funds.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dividends.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Income or surplus appropriated for investment in physical property.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Additions for year to profit and loss.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Deductions for year from profit and loss.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Surplus December 31, 1919.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Deficit December 31, 1919.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Surplus December 31, 1920.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Deficit December 31, 1920.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

<sup>1</sup>No revenue or expenses. Road leased to Atchison, Topeka and Santa Fe Railway Company.

TABLE NO. 4.  
STATEMENT PER MILE OF ROAD OF FREIGHT EARNINGS, PASSENGER EARNINGS, GROSS EARNINGS FROM ALL SOURCES, OPERATING EXPENSES AND INCOME  
OR DEFICIT OF STEAM ROADS OPERATING IN CALIFORNIA DURING YEAR ENDING DECEMBER 31, 1920.

	Amador Central Railroad Company	Amargosa Valley Railroad Company <sup>1</sup>	Arleta and Mad River Railroad Company	The Atchison, Topeka and Santa Fe Railway Company	Bay Point and Clayton Railroad Company	Buckport and Elk River Railroad Company	California Central Railroad Company	California, Shasta and Eastern Railway Company
Average mileage operated during year.....	12.00	.....	11.80	1,496.18	8.19	8.16	7.94	16.30
Freight earnings per mile of road.....	\$4,377.68	.....	\$7,938.37	\$18,993.59	\$5,635.06	\$3,131.43	\$3,177.02	\$497.71
Passenger, mail and express earnings per mile of road.....	948.76	.....	864.12	6,708.31	33.64	.....	.....	.....
Miscellaneous earnings per mile of road.....	570.10	.....	.....	551.43	74.72	.....	.....	.....
Gross earnings from all sources per mile of road.....	5,896.54	.....	8,799.49	23,313.33	5,743.42	2,131.43	3,177.02	505.26
Operating expenses per mile of road.....	5,814.88	.....	7,439.74	20,447.70	3,218.75	2,111.40	2,809.34	979.39
Income from operation per mile of road.....	81.66	.....	1,369.75	2,865.63	2,524.67	20.03	367.68	.....
Deficit from operation per mile of road.....	.....	.....	.....	.....	.....	.....	.....	474.13
Not operating.								
	California Southern Railroad Company	California Western Navigation Company	Camino, Placerville and Lake Tahoe Railroad Company	Cement, Tolamas and Tidewater Railroad Company	Chowchilla Pacific Railway Company	Death Valley Railroad Company	Diamond and Collier Railway	
Average mileage operated during year.....	50.00	42.85	8.06	3.82	10.22	20.66	33.00	
Freight earnings per mile of road.....	\$4,411.92	\$3,235.44	\$3,019.73	\$24,927.50	\$294.89	\$5,342.02	\$3,631.70	
Passenger, mail and express earnings per mile of road.....	944.97	2,166.17	.....	217.32	6.87	252.38	45.88	
Miscellaneous earnings per mile of road.....	181.00	526.38	3.23	461.21	.....	60.48	.....	
Gross earnings from all sources per mile of road.....	5,537.89	6,517.99	2,023.96	25,606.03	300.76	5,654.88	2,677.58	
Operating expenses per mile of road.....	4,059.10	5,310.73	5,775.49	19,991.90	824.02	4,169.61	2,910.92	
Income from operation per mile of road.....	1,478.79	1,207.26	3,158.53	5,614.13	.....	1,485.27	.....	
Deficit from operation per mile of road.....	.....	.....	.....	.....	523.26	.....	33.34	

[illegible]

**Not operating.**

	Kings Lake Shore Railroad Company	Lake Tahoe Railway and Transportation Company	Lake Tahoe and Salt Lake Railroad Company	McCloud River Railroad Company	Mount Tahoe and Muir Woods Railway	Mojave Northern Railroad Company	Nevada California Oregon Railway	Nevada County Narrow Gauge Railroad Company
Average mileage operated during year.....	17.40	16.47	399.31	47.08	11.07	5.50	187.35	20.65
Freight earnings per mile of road.....	\$4,417.21	\$546.17	\$12,342.54	\$9,672.48	.....	\$5,263.45	\$1,858.23	\$3,001.96
Passenger, mail and express earnings per mile of road.....	.....	1,566.59	6,660.78	534.44	.....	.....	.....	2,464.75
Miscellaneous earnings per mile of road.....	.....	2,417.11	872.47	159.70	\$11,666.22	.....	676.53 1/2	122.59
Gross earnings from all sources per mile of road.....	.....	.....	.....	.....	.....	.....	.....	.....
Operating expenses per mile of road.....	4,525.51	4,529.87	19,876.79	10,356.62	11,666.23	5,263.45	2,540.72	5,909.32
Income from operation per mile of road.....	2,487.21	4,335.56	15,466.38	6,656.31	7,542.02	8,101.64	2,433.01	5,087.73
Deficit from operation per mile of road.....	2,038.30	194.31	4,409.41	3,700.31	4,124.20	.....	107.71	531.59
.....	.....	.....	.....	.....	.....	2,838.19	.....	.....



**FREIGHT EARNINGS PER MILE OF RAILROAD, ETC.**

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[illegible]

TABLE NO. 8.

ABSTRACT OF TONS OF REVENUE FREIGHT CARRIED AND REVENUE PASSENGERS CARRIED BY STEAM ROADS OPERATING IN CALIFORNIA DURING THE YEAR  
ENDING DECEMBER 31, 1920.

(Number of tons—2000 lbs.—of revenue freight originating on respondent's road within the state and number of tons of revenue freight received from connecting carriers within the state.)

	Anador Central Railroad Company	Amargosa Valley Railroad Company <sup>1</sup>	Arata and Mad River Railroad Company	The Atchison, Topeka and Santa Fe Railway Company	Bay Point and Clayton Railroad Company <sup>2</sup>	Buckport and Elk River Railroad Company	California Central Railroad Company	California Santa and Eastern Railway Company
Products of agriculture.....	1,370			6,366,040			4,558	13
Products of animals.....				1,363,175				20
Products of mines.....	40,006			11,630,314			3,900	2,234
Products of forests.....	6,439		70,078	1,604,936		24,051	765	373
Manufactures.....	19,221			8,783,072		659	63,144	1,037
Miscellaneous commodities.....	404						16,111	112
L. C. L. goods not distributed above.....	3,383		6,998	1,542,480			59	247
Totals.....	70,823		77,076	31,219,917		24,866	88,537	4,086
Revenue passengers carried.....	7,161		33,820	1,767,994				
!Not operating. !No records kept.								
	California Southern Railroad Company	California Western Railroad and Navigation Company	Camino Placerville and Lake Tahoe Railroad Company	Cement, Tolunas and Tidewater Railroad Company	Chowchilla Pacific Railway Company	Death Valley Railroad Company	Diamond and Collier Railway	
Products of agriculture.....	13,211	255	129		401	31	247	
Products of animals.....	735	1,209	144				41	
Products of mines.....	9,478	111	1,721	534,918	2,977	97,660	51	
Products of forests.....	4,218	93,488	26,300	181	467	1,304	36,706	
Manufactures.....	9,269	3,937	616	283		8,168	672	
Miscellaneous commodities.....			30	1,227	423			
L. C. L. goods not distributed above.....	3,180	2,476	339	3,014		654	10	
Totals.....	40,088	101,476	28,179	539,622	4,268	107,807	37,727	
Revenue passengers carried.....	20,017	34,585		3,315		2,811	802	





TABLE NO. 8—Continued.  
 ABSTRACT OF TONS OF REVENUE FREIGHT CARRIED AND REVENUE PASSENGERS CARRIED BY STREAM BOARDS OPERATING IN CALIFORNIA DURING THE YEAR  
 ENDING DECEMBER 31, 1920.

(Number of tons—2000 lbs.—of revenue freight originating on respondent's road within the state and number of tons of revenue freight received from connecting carriers within the state.)

	Northwestern Pacific Railroad Company	Ocean Shore Railroad Company	Pacific Coast Railway Company	Pulano Valley Consolidated Railroad Company	Colony Railroad Company	Sacramento Valley and Eastern Railway	San Diego and Arizona Railway Company
Products of agriculture.....	224,480	1,871	42,898	112,938	51	.....	44,827
Products of animals.....	35,055	82	230	97	.....	.....	2,718
Products of mines.....	164,686	1,364	19,014	4,491	899	6,048	106,698
Products of forests.....	720,087	24,199	11,798	78	14,621	845	11,297
Manufactures.....	899,216	10,703	27,898	696	1,997	1,898	49,398
Miscellaneous commodities.....	.....	.....	.....	.....	.....	2,398	.....
L. C. L. goods not distributed above.....	126,863	4,866	11,799	783	1,218	466	6,116
Totals.....	1,579,237	42,988	119,285	119,042	17,536	10,221	222,664
Revenue passengers carried.....	6,890,453	76,274	16,996	207,830	13,593	2,935	889,928

	San Joaquin and Eastern Railroad Company	Santa Maria Valley Railroad Company	Sierra Railway Company of California	South San Francisco Belt Railway <sup>1</sup>	Southern Pacific Company	Stockton Terminal and Eastern Railroad	Stone Canon Railroad <sup>2</sup>
Products of agriculture.....	2,290	102,860	4,769	.....	5,083,477	6,216	.....
Products of animals.....	43	3,129	2,227	.....	743,256	201	.....
Products of mines.....	249	16,323	67,144	.....	7,460,193	10,711	.....
Products of forests.....	14,126	2,123	73,923	.....	6,538,478	436	.....
Manufactures.....	12,253	20,618	29,714	.....	7,994,072	201	.....
Miscellaneous commodities.....	.....	718	.....	.....	.....	868	.....
L. C. L. goods not distributed above.....	7,181	5,190	12,311	.....	1,252,916	.....	.....
Totals.....	39,261	163,941	188,988	.....	20,693,342	18,728	.....
Revenue passengers carried.....	33,098	.....	38,893	.....	42,733,565	.....	.....

<sup>1</sup>Switching company only.  
<sup>2</sup>No revenue. Not operating.

# REVENUE FREIGHT AND PASSENGERS CARRIED.

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	Sunset Railway Company	Topopah and Tidewater Railroad Company	Troas Railway Company	Ventura County Railway Company	The Western Pacific Railroad Company	Yosemite Valley Railroad Company	Yreka Railroad Company	Total
Products of agriculture.....	13,174	621	157	77,603	266,144	2,411	361	12,901,103
Products of animals.....	3,300	457	.....	.....	61,304	565	115	2,396,120
Products of mines.....	847,364	87,486	12,513	2,401	1,568,036	6,467	664	25,401,793
Products of forests.....	27,683	2,065	655	503	141,961	116,134	1,923	10,444,971
Manufactures.....	89,435	6,181	66,071	885	612,213	5,699	2,599	19,181,771
Miscellaneous commodities.....	.....	.....	.....	334	.....	.....	670	31,566
L. C. L. goods not distributed above.....	16,944	2,430	1,519	.....	49,014	5,124	1,068	2,168,466
Totals.....	717,898	99,360	79,916	81,784	2,699,572	136,400	7,937	73,435,370
Revenue passengers carried.....	8,799	9,310	5,099	26,835	260,410	50,041	13,068	54,168,817

TABLE NO. 8.  
STATEMENT OF CLASSIFICATION OF ALL OWNED OR LEASED EQUIPMENT OF STEAM ROADS OPERATING IN CALIFORNIA DURING THE YEAR ENDING  
DECEMBER 31, 1920.

	Amador Central Railroad Company	Amargosa Valley Railroad Company <sup>1</sup>	Arcata and Mad River Railroad Company	The Atchison, Topeka and Santa Fe Railway Company	Bay Point and Clayton Railroad Company	Buckport and Elk River Railroad Company	California Central Railroad Company	California Shasta and Eastern Railway Company
Locomotives.....	3	.....	4	1,915	1	2	1	1
Freight train cars.....	2	.....	211	70,505	1	36	10	1
Passenger train cars.....	3	.....	5	1,573	1	.....	1	.....
Company service equipment.....	5	.....	2	3,929	.....	.....	.....	.....
Total cars.....	9	.....	218	76,007	2	36	11	1

	California Southern Railroad Company	California Western Railroad and Navigation Company	Canning, Placerville and Lake Tahoe Railroad Company	Cement, Topeka and Tidewater Railroad Company	Chowchilla Pacific Railway Company	Death Valley Railroad Company	Diamond and Colford Railway Company
Locomotives.....	3	5	1	3	2	2	6
Freight train cars.....	13	63	2	11	3	27	100
Passenger train cars.....	1	3	.....	1	.....	1	1
Company service equipment.....	.....	18	.....	.....	.....	.....	2
Total cars.....	14	84	2	12	3	28	103

	Hetch Hetchy Railroad	Holton Interurban Railway Company	Howard Terminal Railway	Hueneme, Malibu and Southern Railway Company <sup>1</sup>	Humboldt Northern Railway Company	Indian Valley Railroad Company	Industrial Terminal Railway Company <sup>1</sup>	The Iron Mountain Railway Company
Locomotives.....	4	4	3	.....	2	2	6	6
Freight train cars.....	27	2	.....	.....	72	2	.....	38
Passenger train cars.....	3	8	.....	.....	.....	2	.....	.....
Company service equipment.....	19	.....	.....	.....	1	1	3	3
Total cars.....	49	10	.....	.....	73	5	.....	41

No equipment.

	King Lake Shore Railroad Company	Lake Tahoe Railway and Transportation Company	Los Angeles and Salt Lake Railroad Company	McCloud River Railroad Company	Mount Tahoe and Mt. Woods Railway	Mojave Northern Railroad Company	Nevada- California- Oregon Railway	Nevada County Narrow Gauge Railroad Company
Locomotives .....	1	4	178	12	4	2	12	3
Freight train cars .....		36	5,202	496	1	14	296	68
Passenger train cars .....		8	117	3	31		16	8
Company service equipment .....		1	290	35	2		45	1
Total cars .....		45	5,609	494	34	14	296	77

	Northwestern Pacific Railroad Company	Ocean Shore Railroad Company	Pacific Coast Railway Company	Pajaro Valley Consolidated Railroad Company	Quincy Railroad Company	Sacramento Valley and Eastern Railway	San Diego and Arizona Railway Company
Locomotives .....	70		8	9	1	2	15
Freight train cars .....	1,490		198	262	1	4	257
Passenger train cars .....	241		11	7	2	2	45
Company service equipment .....	265		6				49
Total cars .....	1,966		215	269	3	6	361

No equipment.

TABLE NO. 8—Continued.  
STATEMENT OF CLASSIFICATION OF ALL OWNED OR LEASED EQUIPMENT OF STEAM ROADS OPERATING IN CALIFORNIA DURING THE YEAR ENDING  
DECEMBER 31, 1920.

	San Joaquin and Eastern Railroad Company	Santa Maria Valley Railroad Company	Sierra Railway Company of California	South San Francisco Belt Railway	Southern Pacific Company	Stockton Terminal and Eastern Railroad	Stone Canon Railroad
Locomotives.....	6	2	7	1	1,463	1	1
Freight train cars.....	19	1	49	.....	25,689	2	3
Passenger train cars.....	7	.....	5	.....	1,704	1	1
Company service equipment.....	2	.....	7	.....	3,839	.....	.....
Total cars.....	28	1	61	.....	41,132	3	4

	Sunset Railway Company <sup>1</sup>	Tuolumne and Tidewater Railroad Company	Tulare Railway Company	Ventura County Railway Company	The Western Pacific Railroad Company	Yosemite Valley Railroad Company	Yuba Railroad Company	Total
Locomotives.....	.....	5	2	1	134	6	2	2,920
Freight train cars.....	.....	30	7	81	5,319	189	2	120,718
Passenger train cars.....	.....	4	1	3	54	8	4	2,883
Company service equipment.....	.....	10	.....	4	238	6	.....	8,780
Total cars.....	.....	44	8	90	5,611	191	6	123,376

<sup>1</sup>No equipment owned. Leased from S. P. Co. and A. T. and S. F. Railway Company.

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## **ELECTRIC RAILWAYS.**

**List of Electric Railways and Their Officials.**

**Tables 1 to 5, Inclusive.**

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**ELECTRIC RAILWAYS.****List of Officers as Reported in Annual Reports Filed With Railroad  
Commission for Year Ending December 31, 1920.****Angels Flight Railway Company.**

Incorporated November 14, 1912, under the laws of California.

L. J. Christopher, President;  
John Lopzich, Vice President;  
R. M. Moore, Secretary and General Manager.

Business address, 215 West Sixth street, Los Angeles.

**Bakersfield and Kern Electric Railway Company.**

Incorporated March 26, 1900, under the laws of California.

A. C. Balch, President;  
Wm. G. Kerckhoff, Vice President;  
L. M. Farnham, Secretary;  
A. E. Peat, Treasurer;  
A. G. Wishon, General Manager;  
V. R. Mickelberry, General Superintendent, Bakersfield, California.

Business address, Fresno, California.

**California Street Cable Railroad Company.**

Incorporated July 23, 1884, under the laws of California.

J. Henry Meyer, President;  
A. H. Payson, Vice President;  
James W. Harris, Vice President, General Manager and General Superintendent;  
George A. Hare, Secretary.

Business address, California and Hyde streets, San Francisco.

**Castro Point Railway and Terminal Company.**

Incorporated August 26, 1911, under the laws of California.

F. W. Bilger, President;  
Edwin T. Blake, Vice President and General Superintendent;  
G. Kuppe, Secretary and Treasurer.

Business address, 510 Central Bank Building, Oakland.

**Central California Traction Company.**

Incorporated August 7, 1905, under the laws of California.

H. Fleishhacker, President;  
M. Fleishhacker, Vice President;  
G. W. Peltier, Vice President;  
Alden Anderson, Vice President;  
A. N. Baldwin, Secretary and Treasurer;  
F. W. Webster, General Manager, Stockton, California;  
J. J. Hooper, General Superintendent, Stockton, California.

Business address, 9 Main street, San Francisco.

**Fairfax Incline Railroad Company.**

Incorporated July 16, 1913, under the laws of California.

Thomas W. Rivers, President and Treasurer;  
Christopher C. Rivers, Vice President and Secretary;  
H. G. Day, General Superintendent, Fairfax, California.

Business address, 222 Phelan Building, San Francisco.

**Fresno City Railway Company.**

Incorporated September 25, 1901, under the laws of California; operated by Fresno Traction Company.

Wm. F. Herrin, President;  
Paul Shoup, Vice President;  
H. A. Culloden, Secretary and Auditor;  
F. W. Webster, General Manager, Fresno, California.

Business address, Pacific Electric Building, Los Angeles.

**Fresno Interurban Railway Company.**

Incorporated April 4, 1914, under the laws of California.

Thos. M. Paterson, President;  
F. O. Cooke, Vice President;  
Geo. H. Bradner, Secretary, Treasurer and General Auditor;  
W. F. Fuller, General Superintendent, Fresno, California.

Business address, 464 California street, San Francisco.

**Fresno Traction Company.**

Incorporated September 22, 1903, under the laws of California.

Wm. F. Herrin, President;  
Paul Shoup, Vice President;  
H. A. Culloden, Secretary and Auditor;  
F. W. Webster, General Manager, Fresno;  
E. A. Devereaux, General Superintendent, Fresno, California.

Business address, Pacific Electric Building, Los Angeles.

**Glendale and Montrose Railway.**

Incorporated April 14, 1909, under the laws of California.

Wm. G. Henshaw, President;  
John Treanor, Vice President;  
C. L. McFarland, Secretary and Treasurer;  
W. M. Mills, General Auditor;  
R. M. Wollitz, General Manager;  
P. L. Hatch, General Superintendent.

Business address, 109 East Broadway, Glendale, California.

**Humboldt Transit Company.**

Incorporated July 28, 1903, under the laws of California.

Wm. Butterworth, President;  
James W. Scott, Vice President;  
Horace R. Hudson, Secretary and Treasurer;  
J. W. Hale, General Manager, Eureka, California.

Business address, 612 Kohl Building, San Francisco.

**Los Angeles Railway Corporation.**

Incorporated November 7, 1910, under the laws of California.

H. E. Huntington, President;  
Howard Huntington, Vice President;  
W. E. Dunn, Vice President;  
C. A. Henderson, Secretary, Treasurer and Auditor;  
G. J. Kuhrtz, General Manager;  
F. Von Vranken, General Superintendent.

Business address, 733 Pacific Electric Building, Los Angeles.

**Modesto and Empire Traction Company.**

Incorporated October 7, 1911, under the laws of California.

T. K. Beard, President and General Manager;  
L. L. Dennett, Secretary;  
Wm. H. Murray, Auditor;  
W. F. Beard, General Superintendent.

Business address, Modesto, California.

**Monterey and Pacific Grove Railway Company.**

Incorporated June 2, 1893, under the laws of California; name changed from The Monterey and Pacific Grove Street Railway and Electric Power Company.

F. A. Treat, Attorney;  
J. D. Brown, General Manager.

Business address, Monterey, California.

**Nevada County Traction Company.**

Incorporated March 29, 1901, under the laws of California.

R. M. Hotaling, President;  
J. S. Martin, Vice President;  
F. H. Pierson, Secretary;  
L. Volmer, Assistant Secretary;  
C. C. Skewes, General Superintendent, Grass Valley, California.

Business address, 354 Pine street, San Francisco.

**Pacific Electric Railway Company.**

Incorporated September 1, 1911, under the laws of California. Constituent companies: Pacific Electric Railway Company; Los Angeles Pacific Company; Los Angeles Interurban Railway Company; Los Angeles and Redondo Railway Company; San Bernardino Interurban Railway Company; The Riverside and Arlington Railway Company; The San Bernardino Valley Traction Company; Redlands Central Railway Company.

Paul Shoup, President;  
H. B. Titcomb, Vice President;  
H. A. Culloden, Secretary and Auditor;  
F. L. Annable, General Superintendent.

Business address, Pacific Electric Building, Los Angeles.

**Peninsular Railway Company.**

Incorporated June 30, 1909, under the laws of California. Constituent companies: The San Jose Los Gatos Interurban Railway Company; Santa Clara Interurban Railroad Company; Peninsular Railroad Company.

Paul Shoup, President;  
H. A. Culloden, Secretary and Auditor;  
F. E. Chapin, General Manager, San Jose, California;  
C. F. Edmunds, General Superintendent, San Jose, California.

Business address, Pacific Electric Building, Los Angeles.

**Petaluma and Santa Rosa Railroad Company.**

Incorporated August 23, 1918, under the laws of California; reorganization of Petaluma and Santa Rosa Railway Company.

Thos. Maclay, President;  
G. P. McNear, Vice President and Treasurer;  
R. W. Wise, Secretary;  
E. H. Maggard, General Manager;  
H. Von Emster, General Auditor.

Business address, Petaluma, California.

**Point Loma Railroad Company.**

Incorporated July 7, 1908, under the laws of California; reorganization of Point Loma Electric Railway Company.

John D. Spreckels, President;  
W. Clayton, Vice President and Managing Director;  
Claus Spreckels, Secretary and Treasurer;  
N. E. Brown, Auditor.

Business address, 218 Union Building, San Diego.

**Pacific Gas and Electric Company—Sacramento Street Railway Department.**

Incorporated October 10, 1905, under the laws of California.

W. E. Creed, President;  
John A. Britton, Vice President and General Manager;  
A. F. Hockenbeamer, Vice President and Comptroller;  
D. H. Foote, Secretary;  
R. R. Reidford, General Auditor.

Business address, 445 Sutter street, San Francisco.

**Sacramento Northern Railroad.**

Incorporated June 20, 1918, under the laws of California. Formed by consolidation of Northern Electric Railway Company; Northern Electric Railway Company, Marysville and Colusa Branch; Sacramento and Woodland Railroad Company, and Sacramento Terminal Company.

G. F. Detrick, President;  
Sidney M. Ehrman, Vice President;  
A. E. Wellington, Secretary;  
J. B. Rowray, General Manager;  
J. R. Parke, Auditor.

Business address, Farmers and Mechanics Bank Building, Sacramento, California.

**San Diego Electric Railway Company.**

Incorporated November 30, 1891, under the laws of California.

John D. Spreckels, President;  
W. Clayton, Vice President and Managing Director;  
Claus Spreckels, Secretary and Treasurer;  
N. E. Brown, Auditor.

Business address, San Diego, California.

**San Francisco, Napa and Calistoga Railway.**

Incorporated November 10, 1911, under the laws of California; purchased San Francisco, Vallejo and Napa Valley Railway Company.

James Irvine, President;  
Guy C. Earl, Vice President;  
John T. York, Vice President;  
T. V. Maxwell, Secretary and Treasurer;  
F. H. Groat, General Auditor;  
C. E. Brown, General Manager and Vice President;  
C. L. Humphreys, Superintendent.

General Manager's address, Napa, California.

Secretary's address, 820 Crocker Building, San Francisco.

**San Francisco-Oakland Terminal Railways.**

Incorporated March 21, 1912, under the laws of California. Constituent companies: Oakland Traction Company; San Francisco, Oakland and San Jose Consolidated Railway; East Shore and Suburban Railway Company; California Railway.

C. O. G. Miller, President;  
W. R. Alberger, Vice President and General Manager;  
F. W. Frost, Secretary and Treasurer;  
B. W. Fernald, Auditor;  
Geo. H. Harris, General Superintendent.

Business address, 2183 Grove street, Oakland.

**San Jose Railroads.**

Incorporated December 23, 1900, under the laws of California.

Wm. F. Herrin, President;  
Paul Shoup, Vice President;  
H. A. Culloden, Secretary and Auditor;  
F. E. Chapin, General Manager, San Jose, California.  
C. F. Edmonds, General Superintendent, San Jose, California.

Business address, Pacific Electric Building, Los Angeles.

**San Francisco-Sacramento Railroad Company.**

Incorporated January 2, 1920, under the laws of California; consolidation of Oakland Antioch Railway; Oakland, Antioch and Eastern Railway, and San Ramon Valley Railroad.

W. Arnstein, President;  
H. A. Mitchell, Vice President and General Manager;  
H. J. Sutherland, Secretary and Auditor;  
S. P. Westington, Treasurer;  
W. T. Richards, Chief Engineer.

Business address, Fortieth street and Shafter avenue, Oakland, California.

**Santa Barbara and Suburban Railway Company.**

Incorporated February 21, 1912, under the laws of California.

W. A. Breckenridge, President;  
C. A. Edwards, Vice President;  
S. M. Kennedy, Vice President;  
L. J. Lee, Secretary;  
W. L. Percy, Treasurer;  
C. P. Staal, General Auditor;  
A. N. Kemp, Comptroller;  
W. E. Erwin, General Superintendent, Santa Barbara, California.  
Business address, Third and Broadway, Los Angeles.

**South San Francisco Railroad and Power Company.**

Incorporated March 9, 1905, under the laws of California.

W. J. Martin, President;  
Wm. N. Abbott, Vice President;  
Geo. B. Willcutt, Secretary;  
A. M. Dahler, Treasurer.  
President's business address, South San Francisco, California.

**Stockton Electric Railroad Company.**

Incorporated December 29, 1891, under the laws of California.

Paul Shoup, President;  
H. A. Culloden, Secretary and Auditor;  
M. S. Wade, Treasurer;  
F. W. Webster, General Manager, Stockton, California.  
J. J. Hooper, General Superintendent, Stockton, California.  
Business address, Pacific Electric Building, Los Angeles.

**Tidewater Southern Railway Company.**

Incorporated March 11, 1912, under the laws of California. Formed by consolidating The Tidewater and Southern Railway Company and The Tidewater Southern Transit Company.

C. M. Levy, President;  
Byron A. Bearce, Vice President;  
A. R. Baldwin, Vice President;  
Chas. Elsey, Secretary and Treasurer;  
R. P. Dunbar, Auditor;  
E. L. Gamble, Manager, Stockton, California.  
Business address, 941 Mills Building, San Francisco.

**Union Traction Company.**

Incorporated October 8, 1904, under the laws of California.

I. Waldo Coleman, President;  
R. M. Hotaling, Vice President;  
L. W. Pryor, Secretary and Treasurer;  
R. L. Cardiff, Manager, Santa Cruz, California.  
Business address, 454 California street, San Francisco.

**United Railroads of San Francisco.**

Incorporated March 4, 1902, under the laws of California. Subsidiary companies: Market Street Railway Company; Metropolitan Railway Company; San Francisco and San Mateo Electric Railway Company; Sutro Railroad Company; Sutter Street Railway Company; San Francisco Electric Railways; Gough Street Railroad Company.

Wm. Von Phul, President and General Manager;  
Geo. B. Willcutt, Vice President and Secretary;  
A. M. Dahler, Treasurer;  
Wm. M. Abbott, General Attorney.  
Business address, 58 Sutter street, San Francisco.

**Visalia Electric Railroad Company.**

Incorporated April 22, 1904, under the laws of California.

Paul Shoup, President;  
H. A. Culloden, Secretary and Auditor;  
M. S. Wade, Treasurer;  
F. W. Webster, General Manager, Exeter, California.  
W. P. Ballard, General Superintendent, Exeter, California.  
Business address, Pacific Electric Building, Los Angeles.

TABLE NO. 1.  
ABSTRACT OF OPERATIVE MILEAGE OF ELECTRIC RAILWAYS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Angels Flight Railway Company	Bakersfield and Kern Elec- tric Railway Company	California Street Cable Railroad Company	Castro Point Railway and Terminal Company	Central California Traction Company	Fairfax Incline Railroad Company	Fresno City Railway Company	Fresno Interurban Railway Company
<i>Line Owned.</i>								
Miles of road.....	.063	5.87	5.50	.31	65.647	.265	7.35	16.
Miles of second track.....		4.64	5.50					
Miles of other main tracks.....					12.47		.79	1.
Miles of sidings and turnouts.....	.013							
Miles of track in carhouses, shops, etc.....								
Totals.....	.076	10.51	11.	.31	78.117	.265	8.14	17.
<i>Line of Proprietary Companies.</i>								
Miles of road.....								
Miles of second track.....								
Miles of other main tracks.....								
Miles of sidings and turnouts.....								
Miles of track in carhouses, shops, etc.....								
Totals.....								
<i>Line Operated Under Lease.</i>								
Miles of road.....								
Miles of second track.....								
Miles of other main tracks.....								
Miles of sidings and turnouts.....								
Miles of track in carhouses, shops, etc.....								
Totals.....								
<i>Line Operated Under Contract.</i>								
Miles of road.....								
Miles of second track.....								
Miles of other main tracks.....								
Miles of sidings and turnouts.....								
Miles of track in carhouses, shops, etc.....								
Totals.....								

<i>Line Operated Under Trackage Rights.</i>									
Miles of road.....									
Miles of second track.....									
Miles of other main tracks.....									
Miles of sidings and turnouts.....									
Miles of track in carhouses, shops, etc.....									
Totals.....									
<i>Line Jointly Operated.</i>									
Miles of road.....									
Miles of second track.....									
Miles of other main tracks.....									
Miles of sidings and turnouts.....									
Miles of track in carhouses, shops, etc.....									
Totals.....									
Total line operated.....	.076	10.51	11.	.31	78.117	.265	8.14	17.	

<sup>1</sup>Road leased to Fresno Traction Co.

TABLE NO. 1—Continued.  
ABSTRACT OF OPERATIVE MILEAGE OF ELECTRIC RAILWAYS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Fresno Traction Company	Glendale and Montrose Railway	Humboldt Transit Company	Los Angeles Railway Corporation	Modesto and Empire Traction Company	Monterey and Pacific Grove Railway Company	Nevada County Traction Company	Pacific Electric Railway Company
<i>Line Owned.</i>								
Miles of road.....	20.128	7.57	11.	153.15	5.2	5.5	5.65	565.986
Miles of second track.....	14.071			150.10	.6			287.860
Miles of other main tracks.....								23.274
Miles of sidings and turnouts.....	.869	.83	.27	2.26	1.		.04	114.060
Miles of track in carhouses, shops, etc.....	1.075			14.47			.02	23.219
Totals.....	36.144	8.40	11.27	322.04	6.8	5.5	5.71	1,014.389
<i>Line of Proprietary Companies.</i>								
Miles of road.....								
Miles of second track.....								
Miles of other main tracks.....								
Miles of sidings and turnouts.....								
Miles of track in carhouses, shops, etc.....								
Totals.....								
<i>Line Operated Under Lease.</i>								
Miles of road.....	7.35							26.735
Miles of second track.....								2.741
Miles of other main tracks.....								
Miles of sidings and turnouts.....	.79							27.303
Miles of track in carhouses, shops, etc.....								
Totals.....	8.14							56.779
<i>Line Operated Under Contract.</i>								
Miles of road.....		.72		24.85				
Miles of second track.....				24.84				
Miles of other main tracks.....								
Miles of sidings and turnouts.....				.20				
Miles of track in carhouses, shops, etc.....				6.92				
Totals.....		.72		56.81				





TABLE NO. 1—Continued.  
ABSTRACT OF OPERATIVE MILEAGE OF ELECTRIC RAILWAYS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Penninsular Railway Company	Petaluma and Santa Rosa Railroad Company	Point Loma Railroad Company	Pacific Gas and Electric Company— Sacramento St. Railway Department	Sacramento Northern Railroad	San Diego Electric Railway Company	San Francisco, Napa and Calisoga Railway	San Francisco- Oakland Terminal Railways	San Francisco and Sacramento Railroad Company
<i>Line Owned.</i>									
Miles of road.....	61.710	37.02	8.10	25.15	160.91	39.84	41.659	143.63	97.99
Miles of second track.....	9.134			17.73	7.54	26.28		92.43	.41
Miles of other main tracks.....									
Miles of sidings and turnouts.....	3.910	7.09	.32	.06	39.81	1.10	3.101	6.86	10.41
Miles of track in carhouses, shops, etc.....	1.800			1.21		3.41		19.80	.55
Totals.....	76.554	44.11	8.42	44.14	208.26	70.63	44.760	261.71	109.06
<i>Line of Proprietary Companies.</i>									
Miles of road.....	1.619								
Miles of second track.....	.570								
Miles of other main tracks.....									
Miles of sidings and turnouts.....	.265								
Miles of track in carhouses, shops, etc.....									
Totals.....	2.454								
<i>Line Operated Under Lease.</i>									
Miles of road.....								.06	
Miles of second track.....								.06	
Miles of other main tracks.....									
Miles of sidings and turnouts.....									
Miles of track in carhouses, shops, etc.....								.12	
Totals.....								.35	
<i>Line Operated Under Contract.</i>									
Miles of road.....					1.38		.735		
Miles of second track.....									
Miles of other main tracks.....									
Miles of sidings and turnouts.....					.94		1.108	.16	
Miles of track in carhouses, shops, etc.....								.23	
Totals.....					2.22		1.840	.76	

# OPERATIVE MILEAGE OF ELECTRIC RAILWAYS.

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<i>Line Operated Under Trackage Rights.</i>									
Miles of road.....	1.148					19.14	1.123	.33	4.80
Miles of second track.....						.17			4.80
Miles of other main tracks.....									
Miles of sidings and turnouts.....	.472					.76	.701		
Miles of track in carhouses, shops, etc.....									
Totals.....	1.620					20.06	1.824	.33	9.78
<i>Line Jointly Operated.</i>									
Miles of road.....									
Miles of second track.....									
Miles of other main tracks.....						3.42			
Miles of sidings and turnouts.....						1.66			
Miles of track in carhouses, shops, etc.....						.17			
Totals.....						5.25			
Total line operated.....	80.628	44.11	8.42	44.14	215.73	90.06	48.424	262.92	118.84

<sup>1</sup>Licensed to San Diego Electric Railway Company.

TABLE NO. 1—Continued.  
 ABSTRACT OF OPERATIVE MILEAGE OF ELECTRIC RAILWAYS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	San Jose Railroads	Santa Barbara and Suburban Railway Company	South San Francisco Railroad and Power Company	Stockton Electric Railroad Company	Tidewater Southern Railway Company	Union Traction Company	United Railroads of San Francisco	Vernalis Electric Railroad Company	Total
<i>Line Owned.</i>									
Miles of road.....	23.18	7.05	2.753	9.469	61.40	11.71	135.181	46.830	1,790.466
Miles of second track.....	11.76	1.17	.501	9.405	.....	2.95	112.218	.....	753.449
Miles of other main tracks.....	.....	.....	.....	.....	.....	.....	.....	.....	23.374
Miles of sidings and turnouts.....	.95	.67	.298	.180	12.19	.52	9.428	.7 038	236.477
Miles of track in carhouses, shops, etc.....	.61	.10	.....	.469	.....	.39	13.072	.373	80.548
Totals.....	36.49	8.99	3.557	19.493	73.59	14.67	260.899	54.220	3,884.224
<i>Line of Proprietary Companies.</i>									
Miles of road.....	.....	.....	.....	.....	.....	.....	.....	.....	1,619
Miles of second track.....	.....	.....	.....	.....	.....	.....	.....	.....	.570
Miles of other main tracks.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Miles of sidings and turnouts.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Miles of track in carhouses, shops, etc.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals.....	.....	.....	.....	.....	.....	.....	.....	.....	2,454
<i>Line Operated Under Lease.</i>									
Miles of road.....	.....	.....	.....	3.268	.....	.....	.....	.....	41.212
Miles of second track.....	.....	.....	.....	2.601	3.80	.....	.....	.....	5.492
Miles of other main tracks.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Miles of sidings and turnouts.....	.....	.....	.....	.061	.....	.....	.....	.....	26.154
Miles of track in carhouses, shops, etc.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals.....	.....	.....	.....	6.020	3.80	.....	.....	.....	74.859
<i>Line Operated Under Contract.</i>									
Miles of road.....	.....	.....	.....	.....	.....	.....	.....	.....	27.715
Miles of second track.....	.....	.....	.....	.....	.....	.....	.....	.....	32.333
Miles of other main tracks.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Miles of sidings and turnouts.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Miles of track in carhouses, shops, etc.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals.....	.....	.....	.....	.....	.....	.....	17.500	.....	79.940

<i>Line Operated Under Trackage Rights.</i>									
Miles of road.....								10.750	37.381
Miles of second track.....									5.080
Miles of other main tracks.....									
Miles of sidings and turnouts.....								5.880	7.813
Miles of track in carhouses, shops, etc.....									
Totals.....								16.640	50.254
<i>Line Jointly Operated.</i>									
Miles of road.....	1.40								33.906
Miles of second track.....							.005		12.692
Miles of other main tracks.....									
Miles of sidings and turnouts.....							.448		2.101
Miles of track in carhouses, shops, etc.....									
Totals.....	1.40						.543		48.699
Total line operated.....	37.89	8.99	3.567	26.513	77.39	14.67	288.032	70.870	3,140.440

## REPORT OF CALIFORNIA RAILROAD COMMISSION.

TABLE NO. 2.  
ABSTRACT OF GENERAL BALANCE SHEET ACCOUNTS OF ELECTRIC RAILWAYS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	Angels Flight Railway Company	Bakersfield and Kern Electric Railway Company	California Street Cable Railroad Company	Castro Point Railway and Terminal Company	Central California Traction Company	Fairfax Incline Railroad Company	Fresno City Railway Company	Fresno Interurban Railway Company
<i>Assets.</i>								
Land and equipment.....	\$81,688 96	\$841,177 70	\$1,660,836 76	\$71,631 55	\$4,100,645 84	\$11,682 15	\$694,573 76	\$210,712 57
Sinking funds.....	.....	2,922 49	.....	.....	.....	.....	283 32	1,222 70
Deposits in lieu of mortgage property sold.....	.....	.....	67,414 05	.....	.....	.....	.....	20,000 00
Miscellaneous physical property.....	.....	.....	283,499 45	.....	38,525 00	.....	.....	56,966 28
Investments.....	.....	.....	23,141 64	184 30	147,757 81	.....	810 00	21,310 00
Cash and deposits.....	36,312 36	1,132 67	.....	.....	9,150 00	.....	.....	388 48
Loans and notes receivable.....	.....	338 35	.....	.....	43,867 53	.....	.....	718 86
Miscellaneous accounts receivable.....	.....	9,512 03	.....	.....	19,418 23	.....	.....	.....
Other working assets.....	.....	.....	.....	.....	19,930 79	.....	.....	25,554 35
Deferred assets.....	.....	0,086 72	.....	.....	1,409,424 98	.....	.....	21,930 00
Unadjusted debits.....	.....	.....	400,000 00	.....	191,722 84	.....	23,567 50	56,522 78
Discount on securities and expenses.....	.....	.....	.....	.....	.....	240 56	.....	.....
Corporate deficit.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals.....	\$118,001 32	\$861,179 05	\$2,455,892 50	\$71,815 85	\$5,980,463 02	\$11,922 71	\$719,203 58	\$418,286 05
<i>Liabilities.</i>								
Capital stock.....	\$25,000 00	\$250,000 00	\$1,000,000 00	\$11,000 00	\$3,750,800 00	\$10,000 00	\$600,000 00	\$35,000 00
Premium on capital stock.....	53,000 00	.....	.....	.....	130,925 00	.....	50,000 00	.....
Funded debt.....	.....	75,000 00	225,000 00	.....	1,490,000 00	.....	35,000 00	146,300 00
Loans and notes payable.....	.....	.....	.....	.....	364,214 33	1,922 71	6,594 99	34,197 54
Miscellaneous accounts payable.....	.....	261,993 80	14,802 47	49,898 35	141,126 03	.....	.....	123,703 70
Current liabilities.....	.....	.....	.....	.....	47,559 75	.....	1,060 00	53,189 61
Other current liabilities.....	.....	.....	.....	.....	13 50	.....	.....	.....
Deferred liabilities.....	.....	.....	.....	.....	186,824 41	.....	.....	.....
Unadjusted credits.....	17,420 00	177,701 36	305,144 37	.....	.....	.....	20,324 37	22,895 20
Reserves.....	22,581 32	52,922 49	157,011 87	10,917 50	.....	.....	107,234 22	.....
Corporate surplus.....	.....	43,561 40	765,933 79	.....	.....	.....	.....	.....
Totals.....	\$118,001 32	\$861,179 05	\$2,455,892 50	\$71,815 85	\$5,980,463 02	\$11,922 71	\$719,203 58	\$418,286 05

<sup>1</sup>Assessment.

TABLE NO. 2—Continued.  
ABSTRACT OF GENERAL BALANCE SHEET ACCOUNTS OF ELECTRIC RAILWAYS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1921.

	Pasco Traction Company	Glendale and Montrose Railway	Humboldt Transit Company	Los Angeles Railway Corporation	Modesto and Empire Traction Company	Monterey and Pacific Grove Railway Company	Nevada County Traction Company	Pacific Electric Railway Company
<i>Assets.</i>								
Real and equipment.....	\$4,263,635 64	\$297,800 30	\$233,976 10	\$45,222,058 47	\$14,329 06	\$612,833 40	\$164,226 00	\$85,164,537 64
Sinking funds.....	.....	.....	47 77	32,040 79	.....	.....	.....	138,704 02
Deposits in lieu of mortgage property sold.....	.....	.....	.....	.....	.....	.....	.....	98,181 14
Miscellaneous physical property.....	.....	.....	54,213 60	.....	.....	.....	.....	7,692,508 31
Investments.....	653 06	.....	.....	10,000 00	.....	.....	.....	865,413 91
Cash and deposits.....	4,261 26	129 18	5,966 26	58,497 42	1,146 06	601 22	2,384 11	4,693 53
Loans and notes receivable.....	.....	.....	.....	653,797 57	480 00	.....	.....	815,682 16
Miscellaneous accounts receivable.....	6,667 64	277 03	.....	176,688 20	32,666 53	304 22	.....	2,287,634 49
Other working assets.....	41,973 86	2,510 25	3,643 46	946,283 22	.....	946 92	.....	101,221 26
Deferred assets.....	1,047 24	.....	.....	2,023 13	.....	.....	.....	228,781 43
Unadjusted debits.....	.....	2,023 06	.....	20,860 78	386 00	2,733 61	451 53	9,322,693 94
Discount on securities and expenses.....	70,493 23	.....	406,473 64	.....	.....	.....	.....	12,973,650 29
Corporate deficit.....	628,240 96	71,228 91	103,940 50	975,013 66	61,142 10	126,906 27	13,126 78	.....
Totals.....	\$6,971,166 64	\$373,906 48	\$807,960 22	\$48,098,692 27	\$110,098 73	\$744,323 66	\$170,187 43	\$119,680,006 13
<i>Liabilities.</i>								
Capital stock.....	\$5,000,000 00	\$36,000 00	\$600,000 00	\$20,000,000 00	\$5,000 00	\$800,000 00	\$100,000 00	\$24,000,000 00
Premium on capital stock.....	.....	.....	172,000 00	18,571,000 00	47,010 79	270,000 00	59,800 00	57,414,000 00
Funded debt.....	.....	25,000 00	64,000 43	1,577,981 17	.....	30,420 00	.....	12,910,137 83
Loans and notes payable.....	1,027,910 64	283,976 34	5,648 83	638,852 44	19,668 93	20,522 51	100 00	1,313,672 23
Miscellaneous accounts payable.....	22,137 09	1,421 24	19,308 90	1,307,166 87	14,068 26	119,769 46	.....	6,108,989 91
Current liabilities.....	101,426 00	.....	6,880 00	977,576 96	15,163 03	.....	.....	.....
Other current liabilities.....	.....	.....	.....	8,394 26	.....	.....	.....	50,408 38
Deferred liabilities.....	7,846 96	.....	.....	3,287,837 49	9,049 72	3,631 68	10,987 43	8,211,269 57
Unadjusted credits.....	57,474 08	38,507 90	4,156 21	1,829,883 29	.....	.....	200 00	672,696 53
Reserve.....	72,373 87	.....	34,756 86	.....	.....	.....	.....	.....
Corporate surplus.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals.....	\$6,971,166 64	\$373,906 48	\$807,960 22	\$48,098,692 27	\$110,098 73	\$744,323 66	\$170,187 43	\$119,680,006 13

\*Credit item.

## REPORT OF CALIFORNIA RAILROAD COMMISSION.

TABLE NO. 2—Continued.  
ABSTRACT OF GENERAL BALANCE SHEET ACCOUNTS OF ELECTRIC RAILWAYS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	Peninsular Railway Company	Petaluma and Santa Rosa Railroad Company	Point Loma Railroad Company	Pacific Gas and Electric Company— Sacramento Street Railway Department <sup>1</sup>	Sacramento Northern Railroad Company	San Diego Electric Railway Company	San Francisco, Napa and Calistoga Railway	San Francisco Oakland Terminal Railways	San Francisco and Sacramento Railroad Company
<i>Assets.</i>									
Road and equipment.....	\$15,517,577 48	\$1,570,660 62	\$198,079 03		\$9,932,571 79	\$3,915,455 33	\$2,060,114 34	\$46,248,018 93	\$6,918,108 95
Sinking funds.....		25,000 00			516 00		2,801 35	207,277 35	
Deposits in lieu of mortgage property sold.....		77,399 98	559 20		203,186 67	18,123 73		6,235 89	
Miscellaneous physical property.....	2,714 63				511,872 39	1,000,000 00		1,594,964 13	*1,032,218 32
Investments.....	1,100 00		633 33		263,570 55	227,209 97		5,458,313 06	453,774 17
Cash and deposits.....	18,441 89	127,810 70			127 42			231,032 30	41,938 32
Loans and notes receivable.....			2,111 16		123,436 54	86,848 23		500 00	6,650 00
Miscellaneous accounts receivable.....	24,835 80	21,275 93	3,039 90		167,381 16	163,573 65		130,922 70	61,559 03
Other working assets.....	172,942 79	27,841 12				28,471 28		568,364 40	182,962 91
Deferred assets.....	252 50	3,518 58				7,497 78		130,100 63	
Unaudited debts.....	6,692 65	8,148 37	18,157 20		99,870 44	486,975 48		357,697 40	9,993 63
Discount on securities and expenses.....			146,902 77		828,974 26	1,960,897 23		1,334,417 67	76,992 24
Corporate deficit.....	2,321,337 84								
<b>Totals.....</b>	<b>\$18,065,985 58</b>	<b>\$1,870,664 30</b>	<b>\$370,382 59</b>		<b>\$12,121,457 22</b>	<b>\$7,894,742 67</b>	<b>\$2,257,099 81</b>	<b>\$56,290,844 46</b>	<b>\$8,734,227 57</b>
<i>Liabilities.</i>									
Capital stock.....		\$944,300 00	\$66,000 00		\$4,487,882 85	\$1,260,000 00	\$731,700 00	\$28,175,000 00	\$7,456,265 61
Premium on capital stock.....	\$12,000,000 00						\$34,585 00		
Funded debt.....	500,000 00	698,400 00	130,000 00		5,225,409 17	3,724,000 00	1,146,100 00	18,826,892 64	840,000 00
Loans and notes payable.....	5,492,984 95		24,400 00					3,819,170 92	
Miscellaneous accounts payable.....	35,719 83	32,340 05			174,426 04	109,707 14	29,555 61	644,244 51	140,571 30
Current liabilities.....	21,770 84	31,562 50	83,850 00			463,500 00	50,163 75	3,388,077 32	22,169 84
Other current liabilities.....		24,710 00							
Deferred liabilities.....						28,636 28		36,675 88	3,760 00
Unaudited credits.....		25,322 22	65,476 93		2,233,799 16	1,745,599 25	104,530 35	1,367,783 19	211,062 26
Reserves.....	105,508 21	32,171 83				671,000 00	65,801 35		42,000 00
Corporate surplus.....		72,689 92					102,663 75		18,368 47
<b>Totals.....</b>	<b>\$18,065,985 58</b>	<b>\$1,870,664 30</b>	<b>\$370,382 59</b>		<b>\$12,121,457 22</b>	<b>\$7,894,742 67</b>	<b>\$2,257,099 81</b>	<b>\$56,290,844 46</b>	<b>\$8,734,227 57</b>

<sup>1</sup>For balance sheet see electric table.  
<sup>2</sup>Includes \$7,254.00 stock liability for conversion.

<sup>3</sup>Assessment.

<sup>4</sup>Includes \$994,685.38 acquisition of right of way, preliminary work, etc.



TABLE NO. 2—Continued.  
ABSTRACT OF GENERAL BALANCE SHEET ACCOUNTS OF ELECTRIC RAILWAYS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	San Jose Railroads	Santa Barbara and Suburban Railway Company	South San Francisco Railroad and Power Company	Stockton Electric Railroad Company	Tidewater Southern Railway Company	Union Traction Company	United Rail- roads of San Francisco	Visalia Electric Railroad Company	Total
<i>Assets.</i>									
Real and equipment.....	\$7,977,018 30	\$1,118,627 76	\$99,863 49	\$848,642 48	\$2,134,233 67	\$1,402,206 09	\$89,301,784 20	\$1,402,509 43	\$327,426,635 96
Sinking fund.....	1,400 16	720 00			80 25	2,880 00	2,060,129 89		2,316,784 30
Deposits in lieu of mortgage property sold.....		5,387 76		40,271 47	845 96		27,400 00		200,014 26
Miscellaneous physical property.....				25,176 21	35,859 83			33 00	3,266,978 86
Investments.....	14,960 00	23,413 80	607 25	22,968 22	140,592 43	7,296 33	643,933 96	360 00	10,129,761 79
Cash and deposits.....	25,968 32						1,933,276 14	85,780 04	4,337,472 23
Loans and notes receivable.....			57 36		24,066 46		2,560 00	2,009 70	760,668 82
Miscellaneous accounts receivable.....	10,471 23	793 35		12,228 63	124,038 43	116 48	730,202 08	11,708 02	2,383,189 18
Other working assets.....	4,323 37	19,268 71		57,063 33	293,514 60	6,516 83	641,701 48	26,479 18	5,539,334 29
Deferred assets.....	206 03			150 00	3,105 21			100 00	470,634 36
Unadjusted debits.....	101 00	5,566 13			60,341 90	263 32	49,881 45		927,634 86
Discount on securities and expenses.....	85,435 20				160,516 51	182,849 33	446,033 71	35,666 70	13,633,926 68
Corporate deficit.....	1,113,824 99	206,309 04					9,730,043 61	1,280,787 69	33,438,148 01
Totals.....	\$9,233,717 60	\$1,382,086 63	\$100,528 13	\$1,006,413 53	\$2,955,874 93	\$1,602,127 87	\$96,566,935 43	\$2,854,392 76	\$410,779,485 30
<i>Liabilities.</i>									
Capital stock.....	\$5,000,000 00	\$500,000 00	\$13,500 00	\$500,000 00	\$1,795,703 00	\$750,000 00	\$42,548,000 00	\$70,000 00	\$179,170,721 46
Premium on capital stock.....					134,488 66				204,998 66
Funded debt.....					402,000 00				150,186,903 60
Loans and notes payable.....	2,423,000 00	399,000 00			225,068 57	631,000 00	36,011,000 00	2,701,081 76	32,635,083 14
Miscellaneous accounts payable.....	978,960 47	368,723 11	15,000 00	48,226 76	126,632 21		2,730,120 00	17,147 70	4,176,784 36
Current liabilities.....	26,195 16	9,447 11	9,067 06	22,182 47	24,323 31	11,887 36	250,507 64		17,830,430 87
Other current liabilities.....	483,148 76	54,448 32		2,126 88		165,120 86	6,293,660 94		1,028,842 49
Deferred liabilities.....				10,664 86	283,581 80	1,200 00			
Unadjusted credits.....	54,811 86	30,467 99	25,594 22	39,957 61	9,984 92	53,119 35	1,560,469 91	1,799 10	490,571 79
Reserves.....	267,601 36			66,052 03	54,002 47		6,606,519 64	3,404 46	20,089,239 08
Corporate surplus.....			37,376 85	317,203 92					10,635,623 97
Totals.....	\$9,233,717 60	\$1,382,086 53	\$100,528 13	\$1,006,413 53	\$2,955,874 93	\$1,602,127 87	\$96,566,935 43	\$2,854,392 76	\$410,779,485 30

Assessment.

## REPORT OF CALIFORNIA RAILROAD COMMISSION.

TABLE NO. 3.

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF ELECTRIC RAILWAYS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920

	Angels Flight Railway Company	Bakersfield and Kern Electric Railway Company	California Street Cable Railroad Company	Castro Point Railway and Terminal Company <sup>1</sup>	Central California Traction Company	Fairfax Incline Railroad Company	Fresno City Railway Company <sup>1</sup>	Fresno Interurban Company
Operating revenues	\$31,957 40	\$133,925 86	\$547,861 30		\$654,267 36	\$2,065 85		\$47,230 41
Operating expenses	15,938 81	104,381 28	394,417 81		496,480 51	2,215 83		42,232 40
Net operating revenue								
Net operating loss	\$16,018 49	\$29,564 58	\$153,443 49		\$157,788 85	\$129 98		\$4,998 01
Net auxiliary operations								
Nonoperating income	15 07	2,261 82	18,286 01	\$992 50	15,151 29		\$15,542 96	1,106 38
Gross income	\$16,033 56	\$31,826 40	\$171,729 50	\$992 50	\$172,938 14	\$129 98	\$15,542 96	\$6,104 39
Gross loss								
<i>Deductions.</i>								
Taxes	\$2,729 09	\$3,197 72	\$42,573 75		\$61,943 41			\$2,492 56
Rents								160 00
Interest on funded debt		6,066 24	15,180 00		32,899 92		\$3,902 54	8,998 00
Interest on unfunded debt					24,427 10			2,214 60
Amortization of discount on funded debt					16,752 72			
Miscellaneous					1,564 59		121 75	
Total deductions	\$2,729 09	\$14,263 96	\$57,753 75	\$992 50	\$137,407 74		\$4,074 29	\$13,895 16
Net income	13,304 47	17,562 44	113,975 75		35,440 40	\$129 98	11,468 67	7,720 77
Net deficit								
Surplus at beginning of year								
Deficit at beginning of year								
Miscellaneous additions to surplus				9,825 00	228,748 81	110 58	27,166 83	51,589 17
Dividends					85 82			
Miscellaneous deductions from surplus	2,000 00		72,000 00		1,450 05		7,859 54	212 84
Surplus at end of year	22,581 32	4,978 36	56,765 00	10,917 50	101,722 84	240 56	23,557 50	59,522 78
Deficit at end of year		43,561 40	755,933 79					

**Road leased.**

TABLE NO. 3—Continued.

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF ELECTRIC RAILWAYS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Fresno Traction Company	Glendale and Montrose - Railway	Humboldt Transit Company	Los Angeles Railway Corporation	Modesto and Empire Traction Company	Monterey and Pacific Grove Railway Company	Nevada County Traction Company	Pacific Electric Railway Company
Operating revenues.....	\$290,261 67	\$23,379 67	\$95,019 62	\$9,032,292 54	\$81,504 28	\$39,892 77	\$25,902 85	\$15,346,345 67
Operating expenses.....	330,809 40	32,155 98	87,584 83	7,246,983 34	67,006 67	43,529 08	23,864 27	11,982,545 62
Net operating revenue.....								
Net operating loss.....	\$31,547 82	\$8,776 31	\$7,435 09	\$1,785,609 20	\$14,494 61	\$3,636 31	\$2,038 58	\$3,363,800 05
Net auxiliary operations.....					119 28			
Nonoperating income.....	11,988 45	339 50	4,387 43	102,869 01			22 47	91,431 88
Gross income.....								
Gross loss.....	\$19,559 37	\$8,436 81	\$11,822 52	\$1,888,468 21	\$14,613 80	\$3,636 31	\$2,061 05	\$3,455,231 93
<i>Deductions.</i>								
Taxes.....								
Rents.....	\$18,512 83	\$952 48	\$8,475 35	\$308,000 00	\$4,014 83	\$2,718 81	\$1,866 47	\$646,388 80
Interest on funded debt.....	17,015 00	480 00		294,063 83	6,000 00			136,214 77
Interest on unfunded debt.....	63,189 70		8,600 00	992,600 00		16,200 00	3,000 00	3,727,251 01
Amortization of discount on funded debt.....	39 08		3,851 15	30,282 86	4,368 81	2,039 40		4,364 48
Miscellaneous.....	2,999 76							84,994 21
	461 50	110 00	3,736 30					10,863 48
Total deductions.....	\$132,217 87	\$1,422 48	\$24,742 80	\$1,712,948 78	\$14,383 64	\$30,658 01	\$4,906 47	\$4,615,276 84
Net income.....								
Net deficit.....	151,777 34	9,859 29	12,920 28	175,519 43	230 25	24,544 32	2,806 42	1,188,044 91
Surplus at beginning of year.....								
Deficit at beginning of year.....	355,276 94	61,320 27	90,920 22	937,846 37	48,742 69	100,947 73	10,321 36	11,838,992 57
Miscellaneous additions to surplus.....	30,894 50	20 04		12,637 10	1,468 60			240,836 64
Dividends.....								
Miscellaneous deductions from surplus.....	51,781 27	74 39		225,314 81	14,088 26	1,463 23		426,383 45
Surplus at end of year.....								
Deficit at end of year.....	\$28,240 95	71,233 91	103,840 50	976,013 65	61,142 10	126,008 27	13,126 78	12,873,866 29

\*Credit item.

TABLE NO. 3.—Continued.  
ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF ELECTRIC RAILWAYS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Peninsula Railway Company	Petaluma and Santa Rosa Railroad Company	Point Loma Railroad Company <sup>1</sup>	Pacific Gas and Electric Company— Sacramento Street Railway Department	Sacramento Northern Railroad	San Diego Electric Railway Company	San Francisco, Napa and Colusa Railway	San Francisco- Oakland Terminal Railways	San Francisco and Sacramento Railroad Company <sup>4</sup>
Operating revenues.....	\$354,416 90	\$454,363 49	.....	\$753,027 69	\$1,648,017 02	\$1,370,031 84	\$345,812 53	\$6,704,001 46	\$1,309,621 95
Operating expenses.....	358,793 21	334,279 68	.....	690,968 80	1,460,681 60	1,148,577 31	194,791 08	5,430,283 19	973,634 04
Net operating revenue.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Net operating loss.....	\$4,335 31	\$120,083 81	.....	\$63,028 89	\$197,335 42	\$220,454 53	\$151,021 45	\$1,273,718 27	\$335,987 91
Net auxiliary operations.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Nonoperating income.....	34,048 10	2,492 42	\$22,021 46	.....	32,414 49	15,520 33	5,061 75	20,869 13	25,715 18
Gross income.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Gross loss.....	\$29,712 79	\$120,083 71	\$22,021 46	\$63,028 89	\$344,430 51	\$248,974 86	\$156,063 20	\$1,399,087 03	\$301,703 09
Deductions.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Taxes.....	\$12,786 35	\$20,024 19	.....	\$46,066 10	\$73,571 04	\$64,077 73	\$28,355 30	\$337,686 81	\$22,042 33
Rents.....	3,246 77	.....	.....	.....	.....	22,914 14	.....	3,946 91	8,165 84
Interest on funded debt.....	331,085 73	38,412 00	\$7,500 00	90,932 57	140,126 08	186,200 00	63,110 99	784,320 04	59,147 10
Interest on unfunded debt.....	142 16	.....	1,774 13	.....	1,611 82	.....	.....	326,064 22	6,352 18
Amortization of discount on funded debt.....	.....	.....	1,473 04	6,038 79	50,240 88	14,322 60	.....	.....	8,342 15
Miscellaneous.....	166 73	1,224 82	9,569 29	.....	1,047 33	.....	1,839 32	13,363 37	180 09
Total deductions.....	\$353,429 74	\$69,661 01	\$20,635 45	\$149,037 46	\$366,596 85	\$307,514 47	\$83,306 61	\$1,466,260 36	\$164,259 39
Net income.....	.....	60,422 70	2,286 01	.....	.....	.....	62,777 59	197,445 70	.....
Net deficit.....	323,716 95	.....	.....	87,008 57	22,166 34	61,539 61	.....	66,563 32	.....
Surplus at beginning of year.....	.....	58,006 72	.....	.....	.....	.....	56,134 20	.....	.....
Deficit at beginning of year.....	1,066,113 58	.....	134,128 79	.....	2,028,329 21	2,028,329 21	.....	1,133,090 91	46,573 68
Miscellaneous additions to surplus.....	43 21	.....	59 75	.....	.....	290,999 40	6,799 17	46,541 81	86,990 99
Dividends.....	.....	18,123 00	.....	87,008 57	27,674 44	.....	.....	.....	97,668 22
Miscellaneous deductions from surplus.....	12,739 52	27,615 50	16,119 74	.....	5,508 10	161,727 81	21,047 21	181,306 26	18,368 47
Surplus at end of year.....	.....	72,689 92	.....	.....	.....	.....	102,663 75	.....	.....
Deficit at end of year.....	2,321,527 84	.....	146,902 77	.....	.....	1,060,597 23	.....	1,334,417 67	.....

<sup>1</sup>Road leased.

<sup>2</sup>Loss.

<sup>3</sup>Transferred to electric table.

<sup>4</sup>Includes operations of Oakland, Antioch and Eastern Railway from January 1 to January 27, 1920.

<sup>5</sup>Includes \$691.89 loss of Oakland, Antioch and Eastern Railway from January 1 to January 27, 1920, operations of which road are included in San Francisco and Sacramento Railroad Company.



TABLE NO. 4

ABSTRACT OF REVENUE PASSENGERS CARRIED, PASSENGER REVENUE, REVENUE AND EXPENSES PER CAR MILE AND CAR HOUR OF CALIFORNIA ELECTRIC RAILWAYS FOR THE YEAR ENDING DECEMBER 31, 1920.

	Angels Flight Railway Company	Bakersfield and Kern Electric Railway Company	California Street Cable Railroad Company	Castro Point Railway and Terminal Company	Central California Traction Company
Total revenue passengers carried.....	1	2,378,127	10,922,100		1,432,463
Passenger revenue.....	\$31,915.66	\$9118,209.04	\$546,073.80		\$315,245.82
Average fare revenue passengers.....	31,915.66	3,0764	546,073.80		647,044.80
Total revenue from transportation.....	2,389,461	2,823,17	38,090		57,119
Revenue from transportation per car mile.....	41.75	808.55	1,787.50		7,222.56
Total revenue from other railway operations.....					
Revenue from other railway operations per car mile.....					
Revenue from other railway operations per car hour.....					
Total operating revenues.....	31,937.40	\$119,017.59	\$47,861.30		654,267.36
Operating revenues per car mile.....		30974	39,228		57,767
Operating revenues per car hour.....		2,84248	2,81689		14,62213
Total operating expenses.....	15,938.91	\$74,462.08	394,417.81		496,480.51
Operating expenses per car mile.....		18379	28,239		43828
Operating expenses per car hour.....	1,19089	1,77837	2,02795		11,09677

	Pacific Incline Railroad Company <sup>1</sup>	Fresno City Railway Company <sup>2</sup>	Fresno Interurban Railway Company	Fresno Traction Company	Glendale and Montrose Railway
Total revenue passengers carried.....				4,940,066	323,436
Passenger revenue.....	\$2,085.85			\$905,033.27	\$20,304.32
Average fare revenue passengers.....	2,085.85			297,817.77	60947
Total revenue from transportation.....			\$46,900.71	21342	17802
Revenue from transportation per car mile.....			1,8037		1,83413
Revenue from transportation per car hour.....			4597		180.00
Total revenue from other railway operations.....			329.70	1,445.90	80115
Revenue from other railway operations per car mile.....			0126	00103	00990
Revenue from other railway operations per car hour.....			0032	299,261.67	23,379.67
Total operating revenues.....	2,085.85		47,230.41	21445	17917
Operating revenues per car mile.....			1,8184		1,54408
Operating revenues per car hour.....			4630		32,165.08
Total operating expenses.....	2,215.83		42,232.40	330,800.49	24642
Operating expenses per car mile.....			1,026	23705	2,12663
Operating expenses per car hour.....			.413		

<sup>1</sup>No record. <sup>2</sup>Excludes bus revenue of \$14,908.37. <sup>3</sup>Road leased. <sup>4</sup>Excludes bus expenses of \$39,899.20.



TABLE NO. 4.—Concluded.  
 ABSTRACT OF REVENUE PASSENGERS CARRIED, PASSENGER REVENUE, REVENUE AND EXPENSES PER CAR MILE AND CAR HOUR OF CALIFORNIA ELECTRIC  
 RAILWAYS FOR THE YEAR ENDING DECEMBER 31, 1920.

	San Francisco, Napa and Calistoga Railway	San Francisco Oakland Terminal Railway	San Francisco and Sacramento Railroad Company	San Jose Railroads	Santa Barbara and Shubert Railway Company	South San Francisco Railroad and Power Company
Total revenue passengers carried.....	660,986	91,707,263	1,008,339	6,419,985	2,471,100	909,439
Passenger revenue.....	\$298,784.97	\$6,583,843.40	\$976,752.18	\$393,781.12	\$120,624.09	\$45,236.04
Average fare revenue passengers.....	45.922	77.18	91.427	60.134	49.246	49.74
Total revenue from transportation.....	343,908.23	6,622,535.75	1,299,998.90	395,555.67	130,063.39	45,236.04
Revenue from transportation per car mile.....	70800	3830	64171	25143	23193	34647
Revenue from transportation per car hour.....	1,904.30	3,9588	9,623.05	6,030.86	288.00	2,79153
Total revenue from other railway operations.....	.....	81,465.71	.....	.....	.....	.....
Revenue from other railway operations per car mile.....	.....	0048	.....	.....	.....	.....
Revenue from other railway operations per car hour.....	.....	00487	.....	.....	.....	.....
Total operating revenues.....	345,812.53	6,704,001.46	1,306,621.95	401,586.53	130,341.39	45,236.04
Operating revenues per car mile.....	71192	3979	54572	25626	2244	34647
Operating revenues per car hour.....	.....	4,0075	.....	.....	2,19730	2,78153
Total operating expenses.....	194,791.08	5,430,283.19	973,634.04	305,192.84	119,802.28	30,821.02
Operating expenses per car mile.....	40101	3,223	40572	19399	21365	28202
Operating expenses per car hour.....	.....	3,2461	.....	.....	2,01962	2,26410

	Stockton Electric Railroad Company	Tidewater Southern Railway Company	Union Traction Company	United Railroads of San Francisco	Visalia Electric Railroad Company	Total
Total revenue passengers carried.....	5,295,160	72,608	1,275,989	186,525,983	60,774	624,991,946
Passenger revenue.....	\$314,715.42	\$32,998.34	\$84,866.50	\$9,265,693.86	\$21,089.55	\$42,715,760.08
Average fare revenue passengers.....	63967	45447	66651	9,265,693.86	30183	49,022,969.35
Total revenue from transportation.....	314,184.66	218,797.80	84,921.96	9,265,474.21	139,368.57	.....
Revenue from transportation per car mile.....	24672	147886	1,24010	3,6152	72661	.....
Revenue from transportation per car hour.....	.....	24,89386	1,99733	3,18994	.....	.....
Total revenue from other railway operations.....	6,272.00	1,706.38	621.35	61,700.21	1,244.36	704,134.42
Revenue from other railway operations per car mile.....	00490	01151	00176	00240	00648	.....
Revenue from other railway operations per car hour.....	.....	19170	01439	02126	140,013.23	49,787,123.77
Total operating revenues.....	320,456.66	220,493.18	85,543.32	9,326,174.42	73309	.....
Operating revenues per car mile.....	25062	24808	24186	36392	.....	.....
Operating revenues per car hour.....	.....	24,78531	1,98173	3,21722	109,039.05	30,066,866.77
Total operating expenses.....	272,125.92	180,976.23	93,584.41	6,991,891.55	56848	.....
Operating expenses per car mile.....	21285	1,22138	26459	2,6107	.....	.....
Operating expenses per car hour.....	.....	20,34356	2,10601	2,30797	.....	.....



TABLE NO. 8.  
STATEMENT OF CLASSIFICATION OF EQUIPMENT OF ELECTRIC RAILWAYS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Angels Flight Railway Company	Bakersfield and Kern Electric Railway Company	California Street Cable Railroad Company	Castro Point Railway and Terminal Company <sup>1</sup>	Central California Traction Company	Fairfax Incline Railroad Company	Fresno City Railway Company <sup>1</sup>	Fresno Interurban Railway Company
Closed passenger cars.....	2	.....	.....	.....	10	1	.....	.....
Open passenger cars.....	.....	13	49	.....	10	.....	.....	.....
Combination closed and open passenger cars.....	.....	.....	.....	.....	.....	.....	.....	.....
Total passenger cars.....	2	13	49	.....	20	1	.....	.....
Freight cars.....	.....	1	.....	.....	34	.....	.....	2
Other cars.....	.....	.....	.....	.....	7	.....	.....	.....
Total equipment.....	2	14	49	.....	61	1	.....	2
<sup>1</sup> None owned.								
	Fresno Traction Company	Glendale and Montrose Railway	Humboldt Transit Company	Los Angeles Railway Corporation	Modesto and Empire Traction Company	Monterey and Pacific Grove Railway	Nevada County Traction Company	Pacific Electric Railway Company
Closed passenger cars.....	9	3	7	2	.....	1	4	141
Open passenger cars.....	4	.....	1	5	.....	.....	.....	9
Combination closed and open passenger cars.....	24	2	7	919	.....	3	.....	563
Total passenger cars.....	37	5	15	926	.....	4	4	712
Freight cars.....	.....	2	.....	.....	2	.....	.....	1,166
Other cars.....	4	2	1	98	2	.....	.....	170
Total equipment.....	41	9	16	1,024	4	4	4	2,068

TABLE NO. 5—Continued.  
STATEMENT OF CLASSIFICATION OF EQUIPMENT OF ELECTRIC RAILWAYS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Peninsular Railway Company	Petaluma and Santa Rosa Railroad Company	Point Loma Railroad Company	Pacific Gas and Electric Company Sacramento Street Railway Department	Sacramento Northern Railroad Company	San Diego Electric Railway Company	San Francisco, Napa and Caloga Railway	San Francisco- Oakland Terminal Railways	San Francisco and Sacramento Railroad Company
Closed passenger cars.....	17	10		10	29	25	15	447	38
Open passenger cars.....	22	2		61	10	104		13	
Combination closed and open passenger cars.....									
Total passenger cars.....	39	12		71	39	129	15	460	38
Freight cars.....	11	74			321		22	14	76
Other cars.....	7	7		5	34	5	3	76	9
Total equipment.....	57	93		76	394	134	40	550	123
None owned.									

	San Jose Railroads	Santa Barbara and Suburban Railway Company	South San Francisco Railroad and Power Company	Stockton Electric Railroad Company	Tidewater Southern Railway Company	Union Traction Company	United Railroads of San Francisco	Visalia Electric Railroad Company	Total
Closed passenger cars.....	8	7		11		1	151	1	948
Open passenger cars.....						4	7		56
Combination closed and open passenger cars.....	36	3	4	21		14	612	3	2,471
Total passenger cars.....	44	10	4	32		19	770	4	3,475
Freight cars.....		4						1	1,728
Other cars.....	6	2		5		2	65	5	533
Total equipment.....	50	16	4	37	7	21	835	10	5,736

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**GAS AND ELECTRIC COMPANIES.**

**A—Officers of Companies Whose 1920 Annual Reports Are  
Summarized in This Report.**

**Tables 1 to 5, Inclusive.**

**B—Officers of Companies or Owners of Public Utilities Whose  
1920 Annual Reports Are Not Summarized in This Report.**

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**GAS AND ELECTRIC COMPANIES.****List of Officers as Reported in Annual Reports Filed with the Railroad Commission for Year Ending December 31, 1920.****Alturas Electric Power Company.**

Incorporated May 17, 1909, under the laws of California.

I. W. Gibbons, President and General Manager;

Benj. Laurer, Vice President;

B. F. Lynip, Secretary and Treasurer, Berkeley, California.

Business address, Alturas, California.

**Amador Electric Light and Power Company.**

Incorporated April 12, 1909, under the laws of California, being reorganization of Amador Electric Railway and Light Company.

E. C. Voorheis, President;

W. E. Downs, Vice President;

C. R. Downs, Secretary and General Manager.

Business address, Sutter Creek, California.

**Bay Point Light and Power Company.**

Incorporated March 8, 1911, under the laws of California; reorganization of Bay Point Light and Water Company.

W. S. Van Winkle, President, Treasurer and General Manager;

F. N. Beal, Vice President;

E. N. Van Winkle, Secretary.

Business address, Bay Point, California.

**California Electric Generating Company.**

Incorporated November 23, 1908, under the laws of California.

M. Fleishhacker, President;

Herbert Fleishhacker, Vice President;

Guy C. Earl, Vice President;

H. P. Wilson, Vice President and Secretary;

L. A. Reynolds, Auditor;

H. F. Jackson, General Manager.

Business address, 14 Sansome street, San Francisco.

**California-Oregon Power Company.**

Incorporated December 15, 1911, under the laws of California.

Joseph D. Grant, President;

John D. McKee, Vice President and Treasurer;

Byron H. Hurd, Secretary;

Paul B. McKee, Vice President and General Manager.

Business address, 507 Montgomery street, San Francisco.

**California Telephone and Light Company.**

Incorporated November 23, 1911, under the laws of California. Acquired and operates: Northwestern Telephone and Telegraph Company; Clear Lake Telephone and Telegraph Company; Northwestern Electric Company; Cold Ridge Improvement Company; Healdsburg Telephone Company; Clear Lake Consolidated Telephone and Telegraph Co.; Russian River Light and Power Company; Sonoma Valley Light and Power Company; Cloverdale Light and Power Company.

Leonard Howarth, President;

F. P. Doyle, Vice President;

Leo H. Susman, Vice President;

W. P. Ferguson, Secretary, Treasurer and General Manager;

H. B. Brown, General Superintendent;

A. J. Lyon, Auditor.

Business address, Santa Rosa, California.

**Central Counties Gas Company.**

Purchased Central California Gas Company March 1, 1919.

John Earle Jardine, President;

F. W. Hunter, Vice President and General Manager;

Robert G. Thomas, Secretary.

Business address, Visalia, California.

**Central Natural Gas Company.**

Incorporated November 4, 1889, under the laws of California.

George Finkbohner, President and General Manager;

J. N. Furry, Vice President;

Nate E. Carpenter, Secretary.

Business address, 29 North Grant street, Stockton, California.

**Citrus Belt Gas Company.**

Incorporated November 27, 1911, under the laws of California; reorganization of San Bernardino Valley Gas Company.

H. E. Harris, Vice President;

Z. T. Bell, Secretary, Treasurer and General Manager;

Business address, San Bernardino, California.

**Coast Counties Gas and Electric Company.**

Incorporated March 20, 1912, under the laws of California; acquired property of Davenport Light and Power Company, November 12, 1912; Gilroy Gas Works, February 13, 1913.

S. Waldo Coleman, President;

R. M. Hotelling, Vice President;

L. W. Pryor, Secretary and Treasurer;

R. L. Cardiff, Manager.

Business address, 454 California street, San Francisco.

**Coast Valleys Gas and Electric Company.**

Incorporated March 18, 1912, under the laws of California. At time of organization acquired the property of California Consolidated Light and Power Company, and Salinas Valley Water Company; and on May 18, 1912, King City Water, Light and Power Company.

M. B. Starring, President;

Warren Gregory, Vice President;

W. J. Urquart, Secretary;

Jas. F. Pollard, Assistant to President;

T. W. Snell, General Superintendent.

Business address, Salinas, California.

**Contra Costa Gas Company.**

Incorporated June 30, 1914, under the laws of California.

S. Waldo Coleman, President and General Manager;

Louis Glass, Vice President;

L. W. Pryor, Secretary and Treasurer.

Business address, 454 California street, San Francisco.

**Del Monte Light and Power Company.**

Incorporated March 13, 1919, under the laws of California.

D. C. Morris, President;

Carmel Martin, Vice President;

M. B. Starring, Jr., Secretary and Treasurer;

Jas. F. Pollard, General Manager;

T. W. Snell, General Superintendent.

Business address, Salinas, California.

**Fontana Power Company.**

Incorporated April 3, 1916, under the laws of California.

A. B. Miller, President;  
W. D. Spalding, Secretary;

Business address, Fontana, California.

**Fowler Gas Company.**

Incorporated November 25, 1913, under the laws of California.

W. S. Ricketts, President;  
Edwin Gower, Vice President;  
C. A. Patton, Secretary and General Manager.

Business address, Fowler, California.

**Fort Bragg Electric Company.**

Incorporated June 7, 1901, under the laws of California.

F. C. White, President and General Manager;  
H. A. Chamberlain, Vice President;  
W. H. Nisbet, Secretary and Auditor;  
W. G. Collins, General Superintendent, Fort Bragg, California.

Business address, 1010 Crocker Bldg., San Francisco.

**Great Western Power Company of California.**

Incorporated November 23, 1915, under the laws of California. Controls through stock ownership, property of California Electric Generating Company. Acquired property of Half Moon Bay Light and Power Company; Great Western Power Company; Western Power Company of California; Golden State Power Company; Eureka Power Company; Peoples Electric Light and Power Company; South Sacramento Power Company; City Electric Company; Martel Power Company; Consolidated Electric Company; United Light and Power Company of New Jersey; United Light and Power Company of California; Consumers Light and Power Company; Equitable Light and Power Company; Southside Light and Power Company; Central Oakland Light and Power Company.

M. Fleishhacker, President;  
Herbert Fleishhacker, Vice President;  
Guy C. Earl, Vice President;  
H. P. Wilson, Vice President and Secretary;  
W. H. Spaulding, Assistant Secretary;  
F. M. Tompkins, Treasurer;  
Chaffee E. Hall, Assistant Secretary;  
L. A. Reynolds, Auditor.

Business address, 14 Sansome street, San Francisco.

**Hanford Gas and Power Company.**

Incorporated December 12, 1902, under the laws of California.

E. E. Bush, President and General Manager;  
A. W. Reynolds, Secretary and General Superintendent;  
F. R. High, Treasurer.

Business address, 116 West Seventh street, Hanford, California.

**Holton Power Company.**

Incorporated October 2, 1903, under the laws of California. Controls through stock ownership: Holton Interurban Railway.

A. B. West, President;  
F. O. Dolson, Vice President and General Superintendent;  
P. R. Ferguson, Auditor;  
J. B. Thieme, Secretary;  
E. B. Criddle, General Agent;  
A. S. Cooper, Treasurer.

Business address, Riverside, California.

**Lassen Electric Company.**

Incorporated January 18, 1911, under the laws of California. Acquired property of Isaac Knoch, successor to J. C. Branham Electric Plant, June 14, 1913.

Willis J. Walker, President;  
Fletcher L. Walker, Vice President;  
L. R. Cady, General Manager;  
B. F. Pray, Secretary, Westwood, California.

Business address, Susanville, California.

**Lompoc Light and Power Company.**

Incorporated October 15, 1906, under the laws of California.

D. F. Hill, President;  
Wm. Hicks, Vice President;  
R. M. Moore, Secretary and General Manager;  
E. A. Vaughan, General Superintendent, Lompoc, California.

Business address, 215 West Sixth street, Los Angeles, California.

**Los Angeles Gas and Electric Corporation.**

Incorporated June 22, 1909, under the laws of California. Acquired property of Los Angeles Gas and Electric Company, August 1, 1909; Pasadena Consolidated Gas Company, August 1, 1909; Inglewood Gas Company, March 21, 1913; Valley Gas and Fuel Company, May 20, 1913; California Coke and Gas Company, May 20, 1913. Controls through stock ownership: Los Angeles Lighting Company; The Los Angeles Electric Company; Los Angeles Gas and Electric Company.

W. B. Cline, President;  
Wm. Baurbyte, Vice President and General Manager;  
C. S. Vance, Vice President;  
C. A. Luckenbach, Vice President;  
T. P. McCrea, Secretary;  
Horace Cline, Treasurer;  
A. B. Day, General Superintendent.

Business address, 645 South Hill street, Los Angeles.

**Madera Gas Company.**

Incorporated August, 1913, under the laws of California.

Geo. W. Kitchen, President and General Manager;  
Arthur Nichols, Vice President;  
Helmer Decker, Secretary;  
Jas. Wakefield, Treasurer and General Manager.

Business address, Madera, California.

**Mendocino Electric Light and Power Company.**

Incorporated February 29, 1904, under the laws of California. Acquired property of Mendocino Electric Light Company.

A. G. Stone, President;  
J. S. Ross, Vice President;  
A. Brown, Secretary and General Manager;  
J. Grindle, Treasurer.

Business address, Mendocino, California.

**Middle Yuba Hydro Electric Power Company.**

Incorporated June 15, 1909, under the laws of California.

A. D. Foote, President;  
C. E. Clinch, Vice President;  
Frank M. Nilon, Secretary.

Business address, Grass Valley, California.



**Midland Counties Public Service Corporation.**

Incorporated November 29, 1900, under the laws of California. Acquired properties of: Midland Counties Gas and Electric Company, March 19, 1912; Paso Robles Light and Water Company, March 19, 1912; Russell Robinson Water and Electric Company, March 19, 1912.

A. C. Balch, President;  
Wm. G. Kerckhoff, Vice President;  
L. M. Farnum, Secretary;  
A. E. Peat, Treasurer;  
A. G. Wishon, General Manager;  
E. A. Quinn, General Superintendent.

Business address, 1801 Tulare street, Fresno, California.

**Midway Gas Company.**

Incorporated November 18, 1911, under the laws of California.

Ferdinand Reis, Jr., President;  
A. C. Balch, Vice President;  
S. Waldo Coleman, Vice President;  
W. S. Pardy, Secretary;  
A. C. Johnston, Auditor;  
A. E. Peat, Treasurer;  
A. B. McBeth, General Manager;  
H. H. McClintock, General Superintendent, Taft, California.

Business address, 805 Garland Building, Los Angeles.

**Modesto Gas Company.**

Incorporated March 20, 1916, under the laws of California; reorganization of Modesto Gas Light, Coal and Coke Company.

Frank A. Cressey, Jr., President and General Manager;  
A. B. Shoemaker, Vice President;  
Josephine Cressey, Secretary and Treasurer.

Business address, 818 Tenth street, Modesto, California.

**Mount Shasta Power Company.**

Incorporated March 16, 1912, under the laws of California. Acquired property of Mount Shasta Power Company; California Power and Manufacturing Company.

W. E. Creed, President;  
John A. Britton, Vice President;  
A. F. Hockenbeamer, Vice President and Comptroller;  
D. H. Foote, Secretary;  
John A. Britton, General Manager;  
R. R. Reidford, Auditor.

Business address, 445 Sutter street, San Francisco.

**Mount Whitney Power and Electric Company.**

Incorporated November 8, 1909, under the laws of California; is successor to and reorganization of Mount Whitney Power Company; sold to Southern California Edison Company, June 30, 1920.

G. C. Ward, President;  
Ben. M. Maddox, Vice President;  
S. Mitchell, Vice President;  
W. R. Spalding, Vice President;  
E. E. Baker, Secretary;  
E. R. Davis, General Manager;  
C. P. Staal, Auditor;  
W. L. Pearcey, Treasurer;  
Fred G. Hamilton, General Superintendent, Visalia, California.

Business address, Third and Broadway, Los Angeles.

**Napa Valley Electric Company.**

Incorporated September 10, 1907, under the laws of California.

D. L. Beard, President;  
F. M. Wyatt, Vice President;  
H. J. Lewelling, Secretary;  
F. W. Mielenz, General Manager.

Business address, St. Helena, California.

**Needles Gas and Electric Company.**

Incorporated November 28, 1911, under the laws of California. Acquired property of Needles Light and Power Company January 23, 1912.

E. H. Rose, President;  
R. S. Masson, Secretary and General Manager;  
J. W. Wadsworth, General Superintendent, Needles, California.

Business address, 1200 Citizens National Bank Building, Los Angeles.

**Novato Utilities Company.**

Incorporated in 1916 under the laws of California; is consolidation of Novato Light and Power Company, May 29, 1917; Novato Rural Telephone Company, May 29, 1917.

J. W. Cain, President;  
A. D. Scott, Vice President;  
A. J. Cain, Secretary and Treasurer.

Business address, Novato, California.

**Oakdale Gas Company.**

Incorporated August 20, 1913, under the laws of California.

M. M. Anderson, President;  
G. W. Anderson, Secretary and Treasurer.

Business address, Oakdale, California.

**Ojai Power Company.**

Incorporated July 22, 1912, under the laws of California. Acquired property of Nordhoff Water Company, January 1, 1913.

John J. Burke, President;  
M. W. Phillips, Vice President and General Manager;  
E. L. Wiest, Secretary and Treasurer.

Business address, Ojai, California.

**Ontario Power Company.**

Incorporated October 29, 1901, under the laws of California.

A. Podrasink, President;  
H. E. Swan, Vice President;  
A. C. Reynolds, Secretary and Treasurer;  
Glenn D. Smith, General Manager.

Business address, Ontario, California.

**Pacific Gas and Electric Company.**

Incorporated October 10, 1905, under the laws of California. Has acquired in fee and operates the following: San Francisco Gas and Electric Company; California Gas and Electric Corporation; California Central Gas and Electric Company; Fresno Gas and Electric Company; Vallejo Gas Company; Suburban Light and Power Company; Mutual Electric Light Company; Metropolitan Light and Power Company; Contra Costa Light and Power Company; Livermore Water and Power Company; Los Gatos Ice, Gas and Electric Company; South San Francisco Light and Power Company; United Water and Power Company; D. C. Gillen; Redwood Manufacturers Company (Black Diamond); Newman Light and Power Company; E. D. N. Lehe; Isaac Hyman, Folsom; Live Oak and Encinal Light and Power Company; Leonard Prior, Suisun and Fairfield; West Sacramento Electric; Oro Electric Corporation; Oro Water, Light and Power Company; Oroville Light and Power Company; Oroville Water Company; Butte and Tehama

Power Company; Sierra Irrigation Company; Mt. Shasta Power Company; Mt. Shasta Power Corporation; Durham Light and Power Company; Northern California Power Company, Consolidated; Sebastopol Light and Power Company. Operates under lease property of Sierra and San Francisco Power Company.

W. E. Creed, President;

John A. Britton, Vice President and General Manager;

A. F. Hockenbeamer, Vice President, Treasurer and Comptroller;

D. H. Foote, Secretary;

R. R. Reidford, Auditor.

Business address, 445 Sutter street, San Francisco.

**Pinole Light and Power Company.**

Incorporated September 4, 1903, under the laws of California.

E. M. Downer, President;

L. E. Hart, Secretary;

C. O. Burgin, Auditor;

Geo. Dutra, General Manager.

Business address, Pinole, California.

**Plumas Light and Power Company.**

Incorporated October 7, 1909, under the laws of California. Was originally Indian Valley Electric Light and Power Company. Name of corporation changed by consent of court May 7, 1914. No new incorporation.

W. C. McInnis, President;

Thos. W. Forsyth, Vice President;

W. A. Jackson, Secretary and General Manager.

Business address, 604 Mission street, San Francisco.

**Producers Gas and Fuel Company.**

Incorporated January 22, 1917, under the laws of California.

Wm. G. Kerckhoff, President;

A. C. Balch, Vice President;

L. M. Farnham, Secretary;

A. E. Peat, Treasurer;

A. B. Macbeth, General Manager.

Business address, 805 Garland Building, Los Angeles.

**River Bend Gas and Water Company.**

Incorporated April 2, 1915, under the laws of California. Is consolidation of: Alta District Gas Company, February 5, 1917; Parlier Winery Water Works, February 5, 1917.

R. K. Madsen, President;

Wm. W. Parlier, Vice President;

W. J. Lohman, Secretary and Treasurer.

Business address, Parlier, California.

**Rochester Oil Company.**

Incorporated March 2, 1901, under the laws of California.

J. R. Chadbourne, President and General Manager.

A. C. Tillman, Vice President;

G. C. Trainer, Secretary and Treasurer.

Business address, Suisun, California.

**Sacramento Gas Company.**

Incorporated December 4, 1895, under the laws of California. Acquired property of Lodi Natural Gas Company, March 22, 1912.

George W. Peltier, President;

Andrew McCormick, Vice President;

Chas. T. Hills, Secretary and Treasurer;

J. N. Jensen, General Manager.

Business address, 914 Seventh street, Sacramento, California.

**San Diego Consolidated Gas and Electric Company.**

Incorporated April 1, 1905, under the laws of California. Acquired property of San Diego Gas and Electric Light Company, April 1, 1905; Oceanside Electric and Gas Company, May 31, 1916; Escondido Utilities Company, March 19, 1917; United Light, Fuel and Power Company, Steam Heating System, December 29, 1920. Controls through stock ownership, Oceanside Amusement Company.

H. H. Jones, President;  
H. M. Bylesby, Vice President;  
Arthur S. Huey, Vice President;  
M. B. Fowler, Secretary and Treasurer;  
H. M. Bylesby and Company, General Managers.

Business address, 935 Sixth street, San Diego, California.

**San Joaquin Light and Power Corporation.**

Incorporated July 19, 1910, under the laws of California. Was consolidation of: San Joaquin Light and Power Company; Power Transit and Light Company; Merced Falls Gas and Electric Company. Controls through stock ownership; Bakersfield Gas and Electric Light Company; Bakersfield and Kern Electric Railway Company; San Joaquin Power Company; San Joaquin Light and Power Company; Power Transit and Light Company; Valley Electrical Supply Company.

Wm. G. Kerckhoff, President;  
A. C. Balch, Vice President;  
L. M. Farnham, Secretary;  
A. E. Peat, Treasurer and Comptroller;  
A. G. Wishon, General Manager.

Business address, 1801 Tulare street, Fresno, California.

**Santa Barbara Electric Company.**

Incorporated August 6, 1909, under the laws of California. Acquired property of Merchants Mutual Light and Power Company and properties of Southern California Edison Company in Santa Barbara County in 1909.

John F. Diehl, President;  
W. A. Brackenridge, Vice President;  
R. H. Ballard, Vice President;  
S. M. Kennedy, Secretary;  
W. L. Percey, Treasurer;  
R. H. Sterling, General Manager;  
C. P. Staal, Auditor.

Business address, Third and Broadway, Los Angeles.

**Santa Cruz County Utilities.**

Incorporated May 21, 1903, under the laws of California. Formed by consolidation of Boulder Creek Electric Light and Water Company and Mountain Light and Water Company.

J. C. Hughes, President and Treasurer;  
W. H. Bissell, Vice President;  
E. H. Russell, Secretary.

President's address, 1 Grant avenue, San Francisco.

**Santa Maria Gas Company.**

Incorporated March 16, 1920, under the laws of California. Reorganization of Santa Maria Gas and Power Company. Acquired property of Midland Counties Public Service Corporation.

James F. Goodwin, President;  
Thomas B. Adam, Vice President;  
R. E. Easton, Secretary and General Manager;  
Paul O. Tietzen, Treasurer;  
J. P. Hilbert, Auditor;  
L. F. Chandler, General Superintendent.

Business address, Santa Maria, California.

**Snow Mountain Water and Power Company.**

Incorporated February 14, 1906, under the laws of California.

E. S. Pillsbury, President;  
H. D. Pillsbury, Vice President;  
R. J. Woods, Secretary;  
W. S. Graham, General Manager.

Business address, 216 Pine street, San Francisco.

**Sierra and San Francisco Power Company.**

Incorporated May 29, 1909, under the laws of California. Leased to Pacific Gas and Electric Company December 31, 1919. Formed by reorganization of Stanislaus Water Power Company. Following companies acquired: Union Construction Company; Tuolumne County Water and Electric Power Company; Consolidated Stanislaus Water and Power Company; La Grange Water and Power Company; Mount Diablo Light and Power Company; Gold Mountain Water Company; Yosemite Power Company.

M. B. Starring, President;  
John F. Forbes, Vice President;  
E. A. Richards, Secretary and Treasurer.

Business address, 625 Market street, San Francisco.

**Southern California Edison Company.**

Incorporated July 21, 1909, under the laws of California. Following properties acquired: Pacific Light and Power Corporation; Ventura County Power Company; Downey Light, Power and Water Company; Beverly Hills Utilities Company; Mount Whitney Power and Electric Company. Following companies controlled through stock ownership: Santa Barbara Gas and Electric Company; Santa Barbara and Suburban Railroad Company; San Joaquin and Eastern Railroad Company; Mount Whitney Power and Electric Company (first six months of 1920); Shaver Lake Lumber Company.

John B. Miller, President and Chairman;  
W. M. Brackenridge, Senior Vice President;  
R. H. Ballard, Vice President and General Manager;  
A. N. Kemp, Vice President and Comptroller;  
S. M. Kennedy, Vice President;  
G. C. Ward, Vice President;  
A. E. Morphy, Treasurer;  
W. L. Percy, Treasurer;  
C. P. Staal, Auditor.

Business address, Third and Broadway, Los Angeles.

**Southern California Gas Company.**

Incorporated October 5, 1910, under the laws of California. Following companies' property or portion thereof acquired: Domestic Gas Company of Los Angeles; Riverside Gas Properties (portion of Southern California Edison Company); San Bernardino Gas Properties (portion of Pacific Light and Power Corporation); Beverly Hills Gas Properties (portion of Beverly Hills Utility Company); Redondo Gas Properties (purchased from Western Fuel, Gas and Power Company); Economic Gas Company; Consumers Gas System.

Wm. C. Kerckhoff, President;  
A. C. Balch, Vice President;  
A. B. Macbeth, Vice President and General Manager;  
L. M. Farnham, Vice President and Secretary;  
A. E. Peat, Comptroller;  
A. C. Johnston, Auditor;  
C. D. Bell, General Superintendent.

Business address, 805 Garland Building, Los Angeles.

**Southern Counties Gas Company of California.**

Incorporated February 24, 1911, under the laws of California. Following companies acquired: Piedmont Gas Company; Covina Valley Gas Company; Orange County Gas Company; Southern California Edison Company's gas properties at Santa Ana and Whittier; Home Gas Company of Fullerton; Long Beach Consolidated Gas Company; Southern California Edison Companies gas properties at Pomona, Chino, Claremont, La Verne, San Dimas, San Pedro, Wilmington, Santa Monica, Sawtelle, Ocean Park, Venice, Palms and Culver City; Santa Barbara Gas and Electric Company gas property; Ontario-Upland Gas Company.

Ferdinand R. Bain, President;  
Rufus C. Dawes, Vice President;  
Charles H. Dickey, Vice President;  
A. S. Bradford, Vice President;  
Walter S. MacFarland, Secretary;  
T. H. Dudley, Treasurer;  
Franklin S. Wade, General Superintendent.

Business address, 724 South Spring street, Los Angeles.

**The Southern Sierras Power Company.**

Incorporated June 15, 1911, under the laws of Wyoming. Following companies acquired: Lytle Creek Power Company; San Jacinto Light and Power Company; Elsinore Electric Light and Power Company; Barstow Utility Company; Coachella Valley Ice and Electric Company; Corona Gas and Electric Light Company; Bishop Light and Power Company; Rialto Light, Power and Water Company.

G. S. Wood, President;  
A. B. West, Vice President and General Manager;  
W. S. Fisher, Secretary;  
L. C. Phipps, Jr., Vice President and Treasurer;  
P. R. Ferguson, Auditor;  
F. O. Dolson, General Superintendent.

Business address, Riverside, California.

**Surprise Valley Electric Light and Power Company.**

Incorporated May 25, 1905, under the laws of California.

Thomas B. Sizer, President;  
R. H. Stanley, Vice President;  
L. L. Turner, Secretary;  
C. H. Johnstone, Treasurer.

Business address, Cedarville, California.

**The Truckee Electric Light and Power Company.**

Incorporated October 1, 1888, under the laws of California.

P. M. Doyle, President and General Manager;  
J. T. Lord, Vice President;  
K. E. Doyle, Secretary and Treasurer.

Business address, Dixon, California.

**Tuolumne County Electric Power and Light Company.**

Incorporated April 10, 1896, under the laws of California.

J. J. Crooks, President;  
David Hearfield, Vice President;  
Platt Kent, Secretary;  
H. J. Coffill, General Manager.

Business address, Sonora, California.

**Turlock Gas Company.**

Incorporated January 16, 1912, under the laws of California.

A. A. Caldwell, President and General Manager;  
R. R. Fowler, Vice President;  
E. P. Mains, Secretary and Treasurer.

Business address, Turlock, California.

**Twin Cities Gas Company.**

Incorporated in 1919, under the laws of California; reorganization of Riverside County Gas and Power Company.

J. M. Berkley, President;

W. G. Cross, Secretary;

Wiley Mull, General Superintendent, Beaumont, California.

Business address, 411 Hollingsworth Building, Los Angeles.

**Ukiah Gas Company.**

Incorporated November 1, 1910, under the laws of California.

Geo. H. Eckert, President and General Manager;

H. C. Giles, Vice President;

C. B. Dawson, Secretary;

K. F. Giles, Treasurer.

Business address, 109 New Montgomery street, San Francisco.

**United Light, Fuel and Power Company.**

Incorporated December 19, 1904, under the laws of California. Acquired property of Coronado Beach Company, December 28, 1911.

J. D. Spreckels, President;

W. Clayton, Vice President;

Claus Spreckels, Secretary and Treasurer;

N. E. Brown, Auditor;

A. MacNutt, Manager.

Business address, San Diego, California.

**Universal Electric and Gas Company.**

Incorporated February 27, 1912, under the laws of California. Acquired property of Municipal Light and Power Company.

Claus A. Spreckels, President;

Rudolph Spreckels, Vice President;

Howard Spreckels, Secretary and Treasurer;

A. K. Harford, General Manager.

Business address, 905 First National Bank Building, San Francisco.

**Vacaville Water and Power Company.**

Incorporated February 6, 1919, under the laws of California; reorganization of Vacaville Water and Light Company.

T. L. Yates, President;

Mrs. S. W. English, Vice President and Treasurer;

W. Z. McBride, Secretary and General Manager.

Business address, Vacaville, California.

**Vallejo Electric Light and Power Company.**

Incorporated June 18, 1897, under the laws of California.

George Newman, President;

J. S. Adler, Vice President;

Albert Casper, Secretary, Treasurer and General Manager.

Business address, Vallejo, California.

**Valley Natural Gas Company.**

Incorporated November 26, 1915, under the laws of California. Property leased to Midway Gas Company, July 1, 1919. Acquired property of California Natural Gas Company, June 19, 1916.

Chas. Donlon, President;

A. B. Macbeth, Vice President;

C. C. Spicer, Secretary;

L. M. Farnham, Treasurer;

A. E. Peat, Treasurer, Midway Gas Company, Lessee, 805 Garland Building, Los Angeles, California.

**Weaverville Electric Company.**

Incorporated July 23, 1893, under the laws of California.

J. R. Blair, President;

W. A. Goetz, Secretary;

J. R. Blair, General Superintendent.

Business address, Weaverville, California.

**West Side Natural Gas Company.**

Incorporated February 13, 1920, under the laws of California. Acquired property of Joseph McDonald at Taft and Maricopa, March 1, 1912, and West Side Gas Company, February 20, 1920.

Jos. McDonald, President;

J. T. Ryan, Vice President;

J. I. McKean, Secretary.

Business address, Taft, California.

**Western States Gas and Electric Company.**

Incorporated November 30, 1910, under the laws of California. Formed by consolidation of: Stockton Gas and Electric Corporation; American River Electric Company; Richmond Light and Power Corporation; Eureka Lighting Company; Humboldt Gas and Electric Company; Ferndale Electric Light Company; Fortuna Lighting Company; Arcata Light and Power Company; North Mountain Power Company. Acquired property of: Citizens Natural Gas Co. (Stockton), April, 1912; Sierra Water Supply Company (Placerville), November, 1916.

H. M. Byllesby, President;

Samuel Kahn, Vice President and General Manager;

O. E. Osthoff, Vice President;

A. L. Chickering, Secretary;

Samuel Kahn, Treasurer;

G. N. Rooker, Manager, Richmond Division;

H. L. Jackman, Manager, Eureka Division.

Business address, 48 North Sutter street, Stockton, California.

**IN ADDITION TO THE FOREGOING ELECTRIC CORPORATIONS, THE FOLLOWING, OPERATING AS PUBLIC UTILITIES, REPORT TO THE COMMISSION.**

**Bell Electric Company.**

Frank R. Bell, General Manager,  
Auburn, California.

**Ben Lomond Light Company.**

B. Dickinson, Owner,  
Ben Lomond, California.

**Bidwell Electric Company.**

I. H. Skillman, Owner,  
Fort Bidwell, California.

**Brown, Alex, Electric Plant.**

Alex Brown, Owner,  
Walnut Grove, California.

**Callayoni Electric Plant.**

S. H. McKinley, Lessee,  
Middletown, California.

**Dillon and Murphy.**

R. J. Dillon and Dan Murphy,  
1124 Merchants National Bank Building, Los Angeles.

**Fairoaks Electric Company.**

R. A. Rose, Owner,  
Fairoaks, California.



**Gonzales Electric Company (Alpine Evaporated Cream Company).**

John F. Montgomery, President;  
C. W. Doty, Secretary;  
Ira H. Latour, General Manager;  
E. G. McCoy, General Superintendent.

Business address, 112 Market street, San Francisco.

**Grizzly Electric Company.**

R. B. Young, General Manager,  
Portola, California.

**Gunn, Jr., James A.**

Kelseyville, California.

**Hazel Gold Mining Company.**

I. O. Jillson, President;  
J. W. Roper, Secretary.

Business address, box 907 Chico, California.

**Hotchkiss, J. M.**

Care Hobbs, Wall & Company,  
Fife Building, San Francisco.

**Jackson Gas Light Company.**

B. E. Letang, Owner,  
Jackson, California.

**Light and Power Utility, The.**

C. H. L. Ghriest, General Manager,  
Banning, California.

**Mariposa Commercial and Mining Company.**

E. H. Benjamin, President;  
H. G. Stevenson, Secretary;  
F. T. Maguire, General Superintendent, Mount Bullion, California.

Business address, 1308 Balfour Building, San Francisco.

**Peters, J. G.**

Dutch Flat, California.

**Point Arena Electric Light Company.**

A. Brown, General Manager,  
Mendocino, California.

**Quincy Electric Light and Power Company.**

A. L. Payne, Secretary and General Manager,  
Quincy, California.

**Sacramento Valley Sugar Company.**

Wm. Lacy, President;  
E. M. Jackson, Secretary;  
A. M. Gelston, Manager,  
Hamilton City, California.

**Sorensen, A. and Company.**

A. Sorensen, Manager,  
1932 Irving avenue, Oakland, California.

**Stewart, James D.**

Auburn, California.

**The Truckee River General Electric Company.**

Frederick S. Pratt, President;  
Wm. T. Crawford, Secretary;  
George A. Campbell, Manager,  
Reno, Nevada.

**Utica Mining Company.**

Owned by Hobart Estate Company, Lane Investment Company and  
Emma Rose;  
H. G. Stevenson, Secretary,  
1128 Merchants Exchange Building, San Francisco.

TABLE NO. 1.  
ABSTRACT OF BALANCE SHEETS OF GAS CORPORATIONS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	Central Counties Gas Company	Central Natural Gas Company	Citrus Belt Gas Company	Coast Counties Gas and Electric Company <sup>1</sup>	Coast Valleys Gas and Electric Company <sup>1</sup>	Contra Costa Gas Company	Fowler Gas Company	Hanford Gas and Power Company
<i>Assets.</i>								
Fixed capital installed prior to January 1, 1913.....	\$172,923 50	\$48,034 00	\$612,200 58	.....	.....	.....	.....	\$195,056 55
Fixed capital installed since December 31, 1912.....	245,290 28	1,419 41	63,082 80	.....	.....	\$331,641 33	\$20,916 36	47,941 97
Total fixed capital.....	\$418,213 78	\$49,453 41	\$675,292 38	.....	.....	\$331,641 33	\$20,916 36	\$242,998 52
Cash and deposits.....	360 28	19,184 87	5,327 59	.....	.....	5,757 97	265 29	.....
Notes receivable.....	.....	.....	.....	.....	.....	.....	.....	.....
Accounts receivable.....	.....	.....	.....	.....	.....	.....	.....	.....
Other current assets.....	21,985 05	.....	.....	.....	.....	13,134 91	993 22	15,427 39
Investments.....	8,529 86	10,002 80	16,216 08	.....	.....	.....	.....	10,100 00
Treasury securities.....	.....	.....	3,000 00	.....	.....	188 65	.....	.....
Working assets.....	10,664 61	.....	73,200 00	.....	.....	15,116 20	1,064 16	2,828 15
Prepaid expenses.....	255 35	.....	11,498 65	.....	.....	217 23	.....	.....
Unamortized discount on securities and expenses.....	5,700 00	.....	.....	.....	.....	33,833 77	375 00	.....
Miscellaneous.....	1,233 64	.....	.....	.....	.....	9,304 37	.....	.....
Corporate deficit.....	5,655 57	.....	104,304 54	.....	.....	.....	374 72	.....
Totals.....	\$472,896 55	\$78,641 08	\$888,836 24	.....	.....	\$409,194 43	\$23,978 75	\$271,354 06
<i>Liabilities.</i>								
Capital stock.....	.....	.....	.....	.....	.....	.....	.....	.....
Funded debt.....	\$103,505 00	\$19,900 00	\$250,166 00	.....	.....	\$111,150 00	\$8,000 00	\$100,000 00
Reserves.....	300,000 00	.....	350,200 00	.....	.....	159,000 00	5,900 00	70,000 00
Notes payable.....	.....	.....	.....	.....	.....	.....	.....	.....
Accounts payable.....	36,900 00	.....	14,000 00	.....	.....	80,000 00	760 00	14,500 00
Interest and taxes accrued.....	28,249 21	42 50	16,360 49	.....	.....	26,627 76	1,247 56	4,241 74
Reserves.....	3,729 41	.....	10,839 36	.....	.....	13,751 17	281 19	1,096 99
Income invested since December 31, 1912, in fixed capital.....	612 63	20,025 00	233,368 39	.....	.....	14,121 68	.....	30,961 36
Appreciation of fixed capital.....	.....	.....	.....	.....	.....	.....	.....	.....
Miscellaneous.....	.....	68 00	.....	.....	.....	.....	.....	.....
Corporate surplus.....	.....	38,606 58	13,787 00	.....	.....	1,667 25	.....	80,563 97
Totals.....	\$472,896 55	\$78,641 08	\$888,836 24	.....	.....	\$409,194 43	\$23,978 75	\$271,354 06

<sup>1</sup>See electric table.

TABLE NO. 1—Continued.  
ABSTRACT OF BALANCE SHEETS OF GAS CORPORATIONS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	Los Angeles Gas and Electric Corporation*	Modern Gas Company	Midland Counties Public Service Corporation†	Midway Gas Company	Modesto Gas Company	Napa Valley Electric Company†	Needles Gas and Electric Company†	Oakdale Gas Company
<i>Assets.</i>								
Fixed capital installed prior to January 1, 1913.....	\$18,381,382 61			\$1,507,888 40	\$127,509 80			\$61,262 64
Fixed capital installed since December 31, 1912.....	7,417,476 70	\$72,930 16		3,146,825 31	184,685 08			
Total fixed capital.....	\$25,798,859 31	\$72,930 16		\$4,654,513 71	\$312,204 68			\$61,262 64
Cash and deposits.....	167,710 45	48 30		294,656 02	1,363 97			828 41
Notes receivable.....	167,770 00							
Accounts receivable.....	1,018,141 51	5,700 20		494,608 10	22,175 67			231 99
Other current assets.....	3,408 44				268 70			
Investments.....	25 00	3,453 75		547,605 86	600 00			
Treasury securities.....	1,500,000 00	57,970 00		38,000 00				
Working assets.....	1,925,944 55	3,136 85		88,378 57				673 01
Prepaid expenses.....	7,986 09			4,670 27	237 20			84 71
Unamortized discount on securities and expenses.....	93,043 21	4,685 60		284,339 41	9,647 91			8,807 89
Miscellaneous.....	25,765 28			\$2,749,340 57	2,006 58			
Corporate deficit.....								
Totals.....	\$30,536,651 84	\$147,921 86		\$9,056,112 21	\$358,344 09			\$71,888 55
<i>Liabilities.</i>								
Capital stock.....	\$10,000,000 00	\$75,000 00		\$2,880,280 00	\$100,000 00			\$23,000 00
Funded debt.....	10,999,000 00	43,500 00		1,801,000 00	130,000 00			40,000 00
Assessment.....								
Notes payable.....	151,000 00	1,500 00		500,000 00	20,000 00			
Accounts payable.....	1,054,725 51	8,056 76		180,429 59	14,271 40			3,279 00
Interest and taxes accrued.....	527,134 28	2,424 01		168,033 50				2,068 66
Reserves.....	6,814,859 65	13,016 32		2,380,444 59	28,236 14			
Income invested since December 31, 1912, in fixed capital.....	810,000 00							
Appreciation of fixed capital.....								
Miscellaneous.....				429,004 86				
Corporate surplus.....	229,832 40	4,424 77		644,919 67	65,836 55			3,440 89
Totals.....	\$30,536,651 84	\$147,921 86		\$9,056,112 21	\$358,344 09			\$71,888 55

\*See electric table.

†Includes electric operations.

\*Includes \$2,323,000 contracts, rights and franchises representing the issue of common stock.

†Includes \$496,766.79 account of Valley Natural Gas Company, lessor.

TABLE NO. 1—Continued.  
ABSTRACT OF BALANCE SHEETS OF GAS CORPORATIONS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	Pacific Gas and Electric Company <sup>1</sup>	Producers Gas and Fuel Company	River Bend Gas and Water Company <sup>2</sup>	Rochester Oil Company	Sacramento Gas Company	San Diego Consolidated Gas and Electric Company <sup>1</sup>	San Joaquin Light and Power Corporation <sup>1</sup>	Santa Maria Gas and Power Company <sup>2</sup>	Santa Maria Gas Company <sup>4</sup>
<i>Assets.</i>									
Fixed capital installed prior to January 1, 1913				\$33,050 38	\$608,761 09			\$172,021 36	
Fixed capital installed since December 31, 1912		\$30,184 70	\$255,697 04	447 55	223,472 44			263,328 55	837,542 00
Total fixed capital		\$60,184 70	\$553,697 04	\$33,497 93	\$920,234 13			\$465,349 91	\$837,542 00
Cash and deposits		6,187 14	1,326 38	628 96	47,817 16			990 49	11,755 07
Notes receivable		21,656 34		108 70					
Accounts receivable		2,244 35	14,449 24	163 82	25,981 22			15,147 03	23,303 20
Other current assets				4 90	2,433 61				
Investments					56,349 87				
Treasury securities				3,470 12					
Working assets		1,531 50	11,586 44	7 15	3,571 50			8,121 24	17,262 30
Prepaid expenses					433 61			143 18	168 88
Unamortized discount on securities and expenses		10,000 00	36,694 23		23,301 67				93,968 06
Miscellaneous		3,408 80	6,308 97	17,166 48				5,531 98	6,479 89
Corporate deficit									
Totals		\$75,211 33	\$326,550 30	\$75,038 06	\$1,080,122 77			\$495,783 42	\$990,460 90
<i>Liabilities.</i>									
Capital stock		\$50,000 00	\$173,417 00	\$39,279 00	\$459,100 00			\$100,000 00	\$300,700 00
Funded debt			75,000 00		380,000 00			128,000 00	403,000 00
Assessment				14,300 77					
Notes payable								15,000 00	93,816 15
Accounts payable		5,514 26	52,023 15	15 00	18,652 38			19,417 70	63,092 17
Interest and taxes accrued		2,642 05	13,313 50		5,700 00			5,216 03	9,959 83
Reserve		17,056 02	12,893 77	21,443 29	184,333 66			99,989 17	115,181 42
Income invested since December 31, 1912, in fixed capital									
Appreciation of fixed capital					17,250 00			4,720 43	4,720 43
Miscellaneous			14 88		45,086 73			123,640 10	
Corporate surplus									
Totals		\$75,211 33	\$326,550 30	\$75,038 06	\$1,080,122 77			\$495,783 42	\$990,460 90

<sup>1</sup>See electric table.  
<sup>2</sup>Includes water operations.  
<sup>3</sup>For 6 months only. Name changed to Santa Maria Gas Company, June 30, 1920.  
<sup>4</sup>For 6 months from July 1, 1920.

TABLE NO. 1—Continued.  
ABSTRACT OF BALANCE SHEETS OF GAS CORPORATIONS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	Southern California Gas Company	Southern Counties Gas Company of California	Turlock Gas Company	Twin Cities Gas Company	Utah Gas Company	Valley Natural Gas Company <sup>2</sup>	West Side Natural Gas Company	Western States Gas and Electric Company <sup>1</sup>	Total
<i>Assets.</i>									
Fixed capital installed prior to January 1, 1913.....	\$9,124,024 64		\$39,192 46		\$47,618 78				\$91,187,493 45
Fixed capital installed since December 31, 1912.....	3,381,790 44	\$7,300,748 03	32,157 82	\$60,342 73	2,203 04		\$174,731 45		24,186,628 33
Total fixed capital.....	\$12,515,824 98	\$7,300,748 03	\$71,350 28	\$60,342 73	\$49,821 82		\$174,731 45		\$55,374,111 78
Cash and deposits.....	116,671 97	317,351 12	177 49	1,057 77			1,335 90		965,449 60
Notes receivable.....	14,287 35	4,533 66							41,356 05
Accounts receivable.....	327,004 29	228,815 63	7,411 71	571 47	350 00		15,511 70		2,234,569 38
Other current assets.....	2,430 29	1,727 19							18,798 89
Investments.....	86,846 00		1,400 00				9,150 31		728,721 94
Treasury securities.....		274,792 20	25,000 00						1,697,640 12
Working assets.....	501,984 85	66,876 63	7,061 26	1,939 92	150 00		8,398 30		2,905,539 79
Prepaid expenses.....	7,912 84		239 08	61 86					89,383 83
Unamortized discount on securities and expenses.....	622,479 82	1,243,600 75		29,250 00	20,340 69	71,417 78			2,591,465 78
Miscellaneous.....	\$762,176 16	106,330 77			10,972 64	4903,178 43			4,164,885 68
Corporate deficit.....				1,938 14					156,795 75
Totals.....	\$14,957,618 55	\$9,544,775 98	\$112,639 82	\$95,159 89	\$81,635 15	\$598,746 21	\$209,147 66		\$70,948,718 79
<i>Liabilities.</i>									
Capital stock.....	\$6,875,000 00	\$1,500,000 00	\$75,000 00	\$25,000 00	\$70,010 00	\$400,000 00	\$150,000 00		\$23,938,507 00
Funded debt.....	4,596,000 00	6,064,900 00		45,500 00					25,562,700 00
Assessment.....									20,100 77
Notes payable.....	332,786 80	389,153 88							1,649,106 83
Accounts payable.....	1,051,717 77	592,332 81	4,167 46	765 95	900 00		22,322 02		3,128,572 19
Interest and taxes accrued.....	61,082 28	55,240 83	1,319 53	1,134 21	725 15		5,576 21		891,367 19
Reserves.....	1,221,462 20	482,964 95	17,624 48	121 41	10,000 00	123,324 54	24,088 42		11,866,012 39
Income invested since December 31, 1912, in fixed capital.....									810,000 00
Appropriation of fixed capital.....		82,274 43		23,638 32					131,603 59
Miscellaneous.....	26,250 00	8,918 16				24,150 00			590,880 15
Corporate surplus.....	793,319 50	374,280 92	14,628 35			51,271 67	7,161 01		2,449,888 68
Totals.....	\$14,957,618 55	\$9,544,775 98	\$112,639 82	\$95,159 89	\$81,635 15	\$598,746 21	\$209,147 66		\$70,948,718 79

<sup>1</sup>See electric table.

<sup>2</sup>Includes oil wells \$103,007.27; Midway Gas Company bonds in escrow \$130,900; gas plants to be amortized \$46,063.14.

<sup>3</sup>Leased to Midway Gas Company.

<sup>4</sup>Includes \$496,766.79 account of Midway Gas Company lease.

TABLE NO. 2.  
ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF GAS CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Central Counties Gas Company	Central Natural Gas Company	Citrus Belt Gas Company	Coast Counties Gas and Electric Company	Coast Valleys Gas and Electric Company	Contra Costa Gas Company	Fowler Gas Company	Hanford Gas and Power Company
Operating revenues.....	\$171,340 10	\$9,354 04	\$150,220 47	\$173,688 21	\$112,875 39	\$121,445 23	\$5,444 09	\$51,391 20
Operating expenses.....	147,686 72	5,051 60	173,441 26	165,450 48	109,534 56	97,899 81	4,674 22	47,701 20
Net operating revenues.....	\$23,554 38	\$4,302 44	\$23,220 79	\$8,237 73	\$3,340 83	\$23,545 42	\$769 87	\$3,690 00
Net operating loss.....	135 82	1,357 88	256 93			24 00		630 78
Nonoperating revenues.....								
Gross corporate income.....	\$23,690 20	\$5,660 32	\$22,963 86	\$8,237 73	\$3,340 83	\$23,569 42	\$769 87	\$4,320 78
Gross corporate loss.....								
<i>Deductions.</i>								
Nonoperating revenue deductions.....								
Interest accrued on funded debt.....	\$18,000 00		\$18,735 00				\$474 00	\$4,200 00
Other interest deductions.....	2,040 50		505 05				99 02	
Rent deductions.....								
Miscellaneous deductions.....	1,259 05					1,665 77	189 73	479 50
Total deductions.....	\$21,299 55		\$16,240 05			\$15,893 04	\$762 75	\$4,679 50
Net corporate income for year.....	2,390 65	\$5,660 32	39,203 91	\$8,237 73	\$3,340 83	7,676 38	7 12	358 72
Net corporate loss for year.....								
Dividends.....		1,592 00				6,669 00		
Miscellaneous additions to surplus.....	1,882 84					480 41		
Miscellaneous deductions from surplus.....		1,000 00	3,811 32					
Surplus on December 31, 1919.....		35,837 26	61,289 31			1,378 78		50,922 69
Deficit on December 31, 1919.....	10,129 06						381 84	
Surplus on December 31, 1920.....		38,605 58	104,304 54			2,876 57		50,563 97
Deficit on December 31, 1920.....	5,855 57						374 72	

\*Transferred to electric table.

TABLE NO. 2—Continued.  
 ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF GAS CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920

	Los Angeles Gas and Electric Corporation	Madera Gas Company	Midland County Public Service Corporation <sup>1</sup>	Midway Gas Company	Modesto Gas Company	Napa Valley Electric Company	Needles Gas and Electric Company	Oakdale Gas Company
Operating revenues.....	\$5,505,577 14	\$29,627 35	\$10,429 25	\$2,477,922 21	\$116,577 88	\$3,471 07	\$20,798 48	\$19,490 33
Operating expenses.....	4,276,039 80	25,265 15	13,046 32	1,862,589 68	96,862 11	6,017 99	24,780 29	17,101 06
Net operating revenues.....	\$1,229,537 34	\$4,362 20	.....	\$615,332 53	\$19,715 77	.....	\$3,981 81	\$2,389 27
Net operating loss.....	57,013 89	130 00	.....	45,083 54	740 31	.....	.....	.....
Nonoperating revenues.....	.....	.....	.....	.....	.....	.....	.....	.....
Gross corporate income.....	\$1,286,551 23	\$4,492 20	.....	\$660,426 07	\$20,456 08	.....	\$3,981 81	\$2,389 27
Gross corporate loss.....	.....	.....	.....	.....	.....	.....	.....	.....
<i>Deductions.</i>								
Nonoperating revenue deductions.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest accrued on funded debt.....	\$424,844 65	\$2,610 00	.....	.....	.....	.....	.....	.....
Other interest deductions.....	287,591 61	99 38	.....	.....	.....	.....	.....	.....
Rent deductions.....	.....	.....	.....	.....	.....	.....	.....	.....
Miscellaneous deductions.....	43,256 86	.....	.....	.....	.....	.....	.....	.....
Total deductions.....	\$755,693 12	\$2,709 38	.....	\$254,433 08	\$9,081 31	.....	.....	\$2,456 00
Net corporate income for year.....	530,858 11	1,782 82	.....	406,992 99	11,374 77	.....	.....	.....
Net corporate loss for year.....	.....	.....	.....	.....	.....	.....	.....	.....
Dividends.....	.....	.....	.....	.....	.....	.....	.....	.....
Miscellaneous additions to surplus.....	840,000 00	.....	.....	86,289 60	.....	.....	.....	.....
Miscellaneous deductions from surplus.....	423,764 74	.....	.....	980 00	328 05	.....	.....	.....
Surplus on December 31, 1919.....	694,613 91	.....	.....	180,966 01	2,732 17	.....	.....	.....
Surplus on December 31, 1920.....	617,923 46	2,641 95	.....	484,312 29	56,865 90	.....	.....	3,507 62
Deficit on December 31, 1920.....	.....	.....	.....	.....	.....	.....	.....	.....
Deficit on December 31, 1920.....	229,932 40	4,424 77	.....	644,919 67	65,836 55	.....	.....	3,440 89

<sup>1</sup>Includes \$515,064.88 net revenue of electric operations. <sup>2</sup>Transferred to electric table.

<sup>3</sup>Gas system sold to Santa Maria Gas Company, September 1, 1920.

TABLE NO. 2—Continued.  
ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF GAS CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Pacific Gas and Electric Company	Producers Gas and Fuel Company	River Bend Gas and Water Company	Rochester Oil Company	Sacramento Gas Company	San Diego Consolidated Gas and Electric Company	San Joaquin Light and Power Corporation	Santa Maria Gas Company*	Santa Maria Gas and Power Company*
Operating revenues.....	\$11,284,177 17	\$29,488 62	\$95,288 06	\$485 38	\$247,908 61	\$1,159,281 70	\$284,469 71	\$89,685 77	\$27,458 63
Operating expenses.....	9,551,904 90	34,066 29	92,527 33	3,818 96	197,935 83	963,314 47	211,094 36	79,465 46	40,204 83
Net operating revenues.....	\$1,732,212 22	\$4,927 67	\$2,730 73	\$3,353 88	\$50,069 78	\$195,967 23	\$73,375 35	\$10,210 31	\$22,253 80
Net operating loss.....		175 00		440 20	3,612 41			280 00	5,210 52
Nonoperating revenues.....									
Gross corporate income.....	\$1,732,212 22	\$4,452 67	\$2,730 73	\$2,893 38	\$53,672 19	\$195,967 23	\$73,375 35	\$10,490 31	\$27,404 32
Gross corporate loss.....									
<i>Deductions.</i>									
Nonoperating revenue deductions.....			\$5,187 48		\$15 99				
Interest accrued on funded debt.....		\$1 80			23,960 00			\$13,347 50	\$3,541 67
Other interest deductions.....			240 00	\$70 00	18 15			3,207 08	687 68
Rent deductions.....			1,347 98	64 45	4,082 29			415 62	
Miscellaneous deductions.....									
Total deductions.....		\$1 80	\$6,775 46	\$134 45	\$27,036 43			\$16,970 20	\$4,229 35
Net corporate income for year.....	\$1,732,212 22	4,454 47	4,044 73	3,027 83	26,635 76	\$195,967 23	\$73,375 35	6,479 89	23,234 97
Dividends.....		3,000 00			26,746 00				
Miscellaneous additions to surplus.....			137 30	26 70	8,151 38				288 72
Miscellaneous deductions from surplus.....			4919 67	125 28	397 05	\$195,967 23	\$73,375 35		9,791 47
Surplus on December 31, 1919.....	\$1,732,212 22	4,045 67		14,080 07	36,442 64				109,910 88
Deficit on December 31, 1919.....			1,479 87		45,086 73				123,640 10
Surplus on December 31, 1920.....		3,408 80	6,306 97	17,156 48				6,479 89	
Deficit on December 31, 1920.....									

\*Transferred to electric table.

\*For 6 months from July 1, 1920.

\*For 6 months only; name changed to Santa Maria Gas Company, June 30, 1920.

\*Includes water net loss of \$497.04.





TABLE NO. 3.  
ABSTRACT OF OPERATING REVENUE OF GAS CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Central Counties Gas Company	Central Natural Gas Company	Citrus Belt Gas Company	Coast Counties Gas and Electric Company	Coast Valleys Gas and Electric Company	Contra Costa Gas Company	Fowler Gas Company	Hanford Gas and Power Company
<i>Operating Revenue.</i>								
Municipal street lighting—arc.....	\$288 00			\$940 60	\$349 72	\$1,080 90		
Municipal heat, power and lighting.....	2,036 46				6 00			
Commercial heat, power and lighting—flat rate.....				189,033 35	110,637 51	118,195 24	\$5,444 09	\$51,110 29
Commercial heat, power and lighting—metered rate.....	164,113 95	\$5,430 10	\$137,678 28	2,383 30		649 05		
Prepaid gas.....	1,598 27	2,674 10	10,741 68					
Other gas corporations.....		1,249 84						
Commission on others' gas.....				550 60		65 10		
Rent of meters.....								
Breakdown service.....				14 70				
Joint gas rent revenue.....								
Other miscellaneous gas revenue.....								
Total operating revenue.....	\$170,036 68	\$9,354 04	\$148,419 96	\$173,922 55	\$110,993 23	\$119,840 29	\$5,444 09	\$51,110 29
<i>Other Operating Revenue.</i>								
Rent of gas appliances.....				\$0 75		\$348 55		
Gas merchandise and jobbing revenue.....	\$1,203 42		\$1,800 51	634 45	\$1,893 16	1,256 39		\$280 91
Sale of residuals and by-products.....				15 50				
Steam sales revenue.....				114 96				
Total other operating revenue.....	\$1,203 42		\$1,800 51	\$765 66	\$1,893 16	\$1,604 94		\$280 91
Total operating revenue.....	\$171,240 10	\$9,354 04	\$150,220 47	\$173,688 21	\$112,875 39	\$121,445 23	\$5,444 09	\$51,391 20

TABLE NO. 3—Continued.  
ABSTRACT OF OPERATING REVENUE OF GAS CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Los Angeles Gas and Electric Corporation	Madera Gas Company	Midland Counties Public Service Corporation <sup>1</sup>	Midway Gas Company	Modesto Gas Company	Napa Valley Electric Company	Needles Gas and Electric Company	Oakdale Gas Company
<i>Operating Revenue.</i>								
Municipal street lighting—arc.....	\$15,160 09	.....	.....	.....	\$5,632 53	.....	.....	.....
Municipal heat, power and lighting.....	.....	.....	.....	.....	.....	.....	.....	.....
Commercial heat, power and lighting—flat rate.....	5,286,674 26	\$27,338 58	\$10,429 25	\$981,799 20	104,755 00	\$3,366 20	\$20,798 48	\$18,466 33
Commercial heat, power and lighting—metered rate.....	.....	.....	.....	1,486,713 24	1,608 50	.....	.....	.....
Prepaid gas.....	.....	.....	.....	.....	.....	.....	.....	.....
Other gas corporations.....	.....	.....	.....	.....	.....	.....	.....	.....
Commission on others' gas.....	5,562 03	.....	.....	.....	.....	.....	.....	.....
Rent of meters.....	.....	.....	.....	.....	.....	.....	.....	.....
Breakdown service.....	.....	.....	.....	.....	.....	.....	.....	.....
Joint gas rent revenue.....	.....	.....	.....	.....	.....	.....	.....	.....
Other miscellaneous gas revenue.....	16,500 41	.....	.....	.....	.....	.....	.....	.....
Total operating revenue.....	\$5,323,986 79	\$27,338 58	\$10,429 25	\$2,468,512 44	\$111,994 02	\$3,366 20	\$20,798 48	\$18,466 33
<i>Other Operating Revenue.</i>								
Rent of gas appliances.....	.....	.....	.....	.....	\$113 50	.....	.....	.....
Gas merchandise and jobbing revenue.....	.....	\$2,288 77	.....	\$259 53	4,471 36	\$104 87	.....	\$1,024 00
Sale of residuals and by-products.....	\$181,500 35	.....	.....	9,150 24	.....	.....	.....	.....
Steam sales revenue.....	.....	.....	.....	.....	.....	.....	.....	.....
Total other operating revenue.....	\$181,500 35	\$2,288 77	.....	\$9,409 77	\$4,583 86	\$104 87	.....	\$1,024 00
Total operating revenue.....	\$5,505,577 14	\$29,627 35	\$10,429 25	\$2,477,922 21	\$116,577 88	\$3,471 07	\$20,798 48	\$19,490 33

<sup>1</sup>Gas system sold to the Santa Maria Gas Company, September 1, 1920.

TABLE NO. 3—Continued.  
ABSTRACT OF OPERATING REVENUE OF GAS CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Pacific Gas and Electric Company	Producers Gas and Fuel Company	River Bend Gas and Water Company	Rochester Oil Company	Sacramento Gas Company	San Diego Consolidated Gas and Electric Company	San Joaquin Light and Power Corporation	Santa Maria Gas Company <sup>2</sup>	Santa Maria Gas and Power Company <sup>3</sup>
<i>Operating Revenue.</i>									
Municipal street lighting—gas.....	\$234,821 75		\$590 50			\$184 50		\$3,754 80	
Municipal heat, power and lighting—gas rate.....	45,983 84					8,796 39	\$5,877 40		
Commercial heat, power and lighting—metered rate.....									
Prepaid gas.....	10,741,970 21	\$29,286 44	92,049 89	\$485 38	\$302,512 20	1,128,243 10	278,592 31	\$2,696 87	\$65,425 40
Other gas corporations.....	32,797 65				40,897 24	12,781 28			
Consumption on others gas.....	62,846 68								
Rent of meters.....									
Breakdown service.....									
Joint gas rent revenue.....									
Other miscellaneous gas revenue.....	135,272 56								
Total operating revenue.....	\$11,153,672 96	\$29,286 44	\$93,540 39	\$485 38	\$243,409 44	\$1,150,105 25	\$284,469 71	\$26,451 47	\$65,425 40
<i>Other Operating Revenue.</i>									
Rent of gas appliances.....	\$20,595 44				\$1,494 75				
Gas merchandise and jobbing revenue.....		\$182 18	\$1,717 67		2,486 02	\$4,764 25		\$3,214 30	\$2,033 23
Sale of residuals and by-products.....	109,909 04				300 00	4,512 20			
Steam sales revenue.....					305 40				
Total other operating revenue.....	\$130,504 48	\$182 18	\$1,717 67		\$4,586 17	\$9,176 45		\$3,214 30	\$2,033 23
Total operating revenue.....	\$11,284,177 17	\$29,468 62	\$95,258 06	\$485 38	\$247,995 61	\$1,159,281 70	\$284,469 71	\$29,665 77	\$67,458 63

<sup>1</sup>Includes \$12,585.78 interdepartment revenue.

<sup>2</sup>For 6 months from July 1, 1920.

<sup>3</sup>For 6 months only.

TABLE NO. 3—Concluded.  
ABSTRACT OF OPERATING REVENUE OF GAS CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Southern California Gas Company	Southern Counties Gas Company of California	Turlock Gas Company	Twin Cities Gas Company	Utah Gas Company	Valley Natural Gas Company	West Side Natural Gas Company	Western States Gas and Electric Company	Total
<i>Operating Revenue.</i>									
Municipal street lighting—arc.....									\$245,271 87
Municipal street lighting—incandescent.....									80,155 40
Commercial heat, power and lighting— rate.....									6 00
Commercial heat, power and lighting— metered rate.....	\$2,461,728 74	\$2,077,305 32	\$36,180 69	\$12,140 89	\$6,427 71		\$92,453 89	\$459,192 37	24,984,901 52
Prepaid gas.....	15,320 07	58,836 43	1,403 92					8,508 87	180,098 34
Other gas corporations.....	546,284 44								2,097,094 20
Commission on others' gas.....									7,542 92
Rent of meters.....	1,365 19								
Breakdown service.....									
Joint gas rent revenue.....									190 83
Other miscellaneous gas revenue.....	\$310 00	727,505 75						1,534 65	781,538 07
Total operating revenue.....	\$3,025,308 44	\$2,863,647 50	\$37,584 61	\$12,140 89	\$6,427 71		\$92,453 89	\$469,426 72	\$38,386,849 15
<i>Other Operating Revenue.</i>									
Rent of gas appliances.....	\$6,227 82	24,498 69							\$33,278 50
Gas merchandise and jobbing revenue.....	36,936 50	28,041 07	\$3,947 57	\$18 28			\$471 95	\$2,458 70	101,478 09
Sales of residuals and by-products.....	9,998 53								315,373 98
Steam sales revenue.....									420 36
Total other operating revenue.....	\$53,160 95	\$32,539 76	\$3,947 57	\$18 28			\$471 95	\$2,458 70	\$450,550 91
Total operating revenue.....	\$3,078,469 39	\$2,896,187 26	\$41,532 18	\$12,159 17	\$6,427 71		\$92,925 84	\$471,885 42	\$38,837,400 06

<sup>1</sup>Includes industrial gas sales of \$573,991.60.

<sup>2</sup>Restoring consumers services.

<sup>3</sup>No revenue. Leased to Midway Gas Company.

TABLE NO. 4.  
ABSTRACT OF OPERATING EXPENSES CLASS "A" GAS CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Central Counties Gas Company	Citrus Belt Gas Company	Coast Counties Gas and Electric Company	Contra Costa Gas Company	Los Angeles Gas and Electric Corporation	Midland Counties Public Service Corporation	Midway Gas Company	Modesto Gas Company	Pacific Gas and Electric Company
<i>Production Expenses.</i>									
Superintendence.....	\$2,000 59	\$753 33	\$1,556 49	\$466 62	\$40,281 05	.....	\$43,942 80	\$2,244 38	\$70,681 76
Natural gas plant labor.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Natural gas plant supplies and expenses.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Steam plant labor.....	6,007 83	5,573 87	4,246 02	1,890 00	55,732 49	.....	.....	3,879 26	185,904 44
Generating plant labor.....	95 75	516 17	.....	.....	15,849 45	.....	.....	450 53	17,177 27
Generating plant supplies and expenses.....	6,026 28	6,042 32	.....	7,379 68	64,812 94	.....	.....	3,721 99	304,735 10
Fuel for steam.....	3,113 97	866 44	15,615 84	.....	20,130 63	.....	.....	1,022 45	87,765 44
Oil or coal for gas.....	4,160 08	.....	3,345 78	3,459 74	292,627 96	.....	.....	.....	173,359 37
Miscellaneous labor at works.....	70,153 86	83,403 93	73,065 66	35,724 79	1,019,505 69	.....	.....	39,686 10	4,037,702 27
Miscellaneous supplies and expenses at works.....	1,927 02	2,249 77	5,224 65	1,991 07	42,218 07	.....	.....	1,345 75	159,232 58
Gas from other sources.....	1,135 18	1,214 86	.....	.....	39,175 52	\$4,701 02	592,207 88	837 73	123,204 43
Repairs to gas wells and derricks.....	.....	.....	.....	.....	685,087 18	148 16	25,555 61	.....	121,998 06
Repairs to gas plant buildings and general structures.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Repairs to gas holders.....	115 80	149 96	624 05	8 89	18,702 43	.....	.....	32 92	24,603 70
Repairs to furnaces, boilers and accessories.....	1,131 00	44 39	158 18	344 48	18,561 47	.....	.....	12 00	34,370 47
Repairs to gas generators.....	2,032 17	1,648 80	1,896 69	1,901 87	4,753 19	.....	.....	1,019 69	55,368 38
Repairs to purification apparatus.....	425 32	2,290 36	1,915 85	1,968 99	68,819 75	.....	.....	992 20	64,286 78
Repairs to gas plant equipment.....	81 00	2,287 99	558 49	672 62	24,025 06	.....	.....	698 90	31,296 92
Repairs to gas engines.....	.....	48 49	258 86	.....	.....	.....	.....	.....	.....
Repairs to miscellaneous gas plant equipment.....	123 09	74 74	526 42	11 58	810 57	.....	.....	94 35	2,159 22
Repairs to water gas sets and accessories.....	.....	.....	.....	.....	122 51	.....	.....	.....	.....
Repairs to accessory equipment at works.....	486 46	32 63	1,428 71	1,041 01	543 03	.....	.....	.....	29 10
Repairs to miscellaneous production equipment.....	40 25	11 55	11 58	331 22	38,694 68	217 09	.....	.....	78,560 80
Total production expenses.....	\$99,064 65	\$107,208 60	\$110,423 24	\$56,291 66	\$2,453,505 62	\$5,066 27	\$681,706 29	\$56,038 25	\$5,447,777 60
<i>Transmission Expenses.</i>									
Transmission pumping.....	\$4,721 77	\$6 10	\$3,967 94	\$2,389 04	.....	\$2,343 44	\$158,448 86	.....	\$178,713 26
Patrolling and inspecting.....	679 57	.....	5 44	283 83	.....	179 83	25,265 13	.....	2,451 55
General labor and supplies.....	55 75	.....	2 48	340 69	.....	.....	27,467 95	.....	10,618 63
Repairs to transmission mains.....	56 80	.....	21 73	1,048 20	\$1,200 00	101 71	44,012 64	.....	6,936 18

Repairs to buildings and general structures.....	37 58	540 74	683 73	491 32	.....	14 93	.....	.....	.....	1,533 46
Repairs to boosting apparatus and regulators.....	16 00	.....	7 50	1 50	.....	5 00	.....	.....	.....	15,593 74
Repairs to miscellaneous transmission equipment.....	.....	.....	.....	.....	.....	479 24	9,546 12	.....	.....	188 34
<b>Total transmission expenses.....</b>	<b>\$5,566 97</b>	<b>\$546 84</b>	<b>\$4,598 82</b>	<b>\$4,534 53</b>	<b>\$1,200 00</b>	<b>\$3,120 15</b>	<b>\$264,728 70</b>	<b>\$87 81</b>	<b>\$222,135 16</b>	
<i>Distribution Expenses.</i>										
Superintendence.....	\$2,517 77	\$1,674 58	\$1,443 37	\$999 14	\$39,649 31	\$273 99	\$4,377 12	\$1,632 19	\$70,224 51	
Setting and removing meters and regulators.....	2,787 69	2,064 87	766 54	1,420 89	50,761 54	416 98	4,854 86	966 73	117,011 23	
Inspecting and patrolling.....	1,602 92	35 45	26 47	9 79	22,328 91	.....	5,176 44	.....	13,763 87	
Gas meter operations.....	934 40	.....	280 18	1 50	11,183 29	.....	4,726 98	435 00	.....	
Commercial are labor.....	6 30	149 10	75	426 42	7,567 76	.....	.....	367 68	21,318 28	
Commercial lamp installations and repairs.....	3 18	29 65	378 96	.....	6,547 09	.....	.....	264 75	7,681 36	
Inspection and repairs to consumers' installations.....	1,007 71	2,917 27	207 58	2,142 76	30,906 43	372 37	269 22	1,154 94	110,430 21	
Municipal street are labor.....	.....	.....	417 32	.....	.....	.....	.....	982 40	635 75	
Municipal street are supplies.....	.....	.....	.....	.....	.....	.....	.....	1,248 59	109,415 77	
General labor and supplies.....	299 55	664 77	490 66	578 02	28,624 95	299 39	1,679 31	.....	118,965 05	
Repairs to distribution mains.....	1,298 96	178 23	692 05	137 13	22,899 68	14 80	4,120 92	78 65	79,044 42	
Repairs to gas services and regulators.....	892 87	98 74	1,462 26	259 70	28,799 56	72 83	8 08	106 80	69,789 51	
Repairs to gas meters and regulators.....	990 47	213 77	942 85	673 20	43,007 28	71 31	8,539 10	1,946 93	157,294 34	
Repairs to municipal street lighting system.....	1 65	.....	.....	.....	.....	.....	.....	.....	3,624 68	
Repairs to commercial are lamps.....	.....	.....	.....	.....	304 94	.....	.....	.....	2,663 54	
Repairs to miscellaneous distribution equipment.....	19 95	3,173 49	4 25	8 87	1,938 12	31 19	401 63	3,821 10	85,486 54	
<b>Total distribution expenses.....</b>	<b>\$12,361 42</b>	<b>\$11,229 92</b>	<b>\$7,023 14</b>	<b>\$6,660 42</b>	<b>\$294,338 86</b>	<b>\$1,851 86</b>	<b>\$34,153 63</b>	<b>\$13,005 56</b>	<b>\$907,249 06</b>	
<i>Commercial Expenses.</i>										
New business expenses.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Free installation expenses.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Commercial department salaries and expenses.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Commercial department indexing.....	5,651 40	10,798 76	4,322 72	6,447 72	139,811 69	248 42	17,233 17	2,091 26	492,899 90	
Commercial department collections.....	1,809 88	1,762 88	1,474 58	1,061 56	61,178 65	234 01	12,019 64	362 38	58,488 88	
Miscellaneous commercial expenses.....	.....	.....	.....	.....	.....	239 86	185 47	.....	163,526 18	
<b>Total commercial expenses.....</b>	<b>\$6,994 13</b>	<b>\$15,866 51</b>	<b>\$9,371 98</b>	<b>\$12,476 07</b>	<b>\$420,079 80</b>	<b>\$1,883 93</b>	<b>\$33,031 74</b>	<b>\$4,396 64</b>	<b>\$855,616 44</b>	

<sup>1</sup>Credit item. Gas expenses. Credits.

## REPORT OF CALIFORNIA RAILROAD COMMISSION.

TABLE NO. 4—Continued.  
ABSTRACT OF OPERATING EXPENSES CLASS "A" GAS CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Central Counties Gas Company	Citrus Belt Gas Company	Coast Counties Gas and Electric Company	Contra Costa Gas Company	Los Angeles Gas and Electric Corporation	Midland Counties Public Service Corporation	Midway Gas Company	Modesto Gas Company	Pacific Gas and Electric Company
<i>General and Miscellaneous Expenses.</i>									
Salaries of general officers.....	\$3,500 00	\$3,405 00	\$2,168 77	\$600 00	\$71,375 32	\$58 93	\$23,026 93	\$3,845 00	\$45,089 01
Salaries of general office clerks.....	1,470 00	1,852 50	1,301 98	600 00	29,282 51	292 93	14,896 26	1,057 50	123,955 69
General office supplies and incidental ex- penses.....	3,942 80	425 20	684 27	827 95	46,143 77	226 82	8,003 32	3,847 69	66,748 61
Law expenses—general.....	2 02	1,283 05	224 50	20 00	19,280 77	.....	15,560 20	435 20	14,666 54
Railroad commission expenses.....	177 21	28 63	188 74	492 60	7,208 13	.....	900 02	150 00	769 53
Injuries and damages.....	17 60	184 00	710 87	.....	31,966 25	.....	889 24	.....	41,561 20
Relief department and expenses.....	.....	.....	.....	.....	9,938 55	.....	.....	.....	9,604 11
Gas franchise requirements.....	812 93	260 06	.....	.....	10,033 26	.....	5,146 54	.....	.....
Other general expenses.....	.....	2,706 91	1,092 93	353 70	42,311 14	.....	4,135 58	39 50	56,496 24
Insurance.....	801 71	954 30	3,073 40	869 92	2,092 99	36 79	11,093 68	668 49	32,497 84
Repairs to general structures.....	5 90	.....	57	.....	4,233 34	20 00	.....	.....	.....
Repairs to general equipment—office equip- ment.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Repairs to general equipment—shop equip- ment.....	.....	.....	96 17	21	1,847 19	.....	.....	23 75	7 57
Repairs to general equipment—store equip- ment.....	.....	.....	16 85	.....	.....	.....	.....	.....	.....
Repairs to general equipment—stable and garage equipment.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Repairs to general equipment—miscellaneous	1,432 88	.....	.....	.....	.....	.....	.....	.....	.....
Repairs to telephone lines.....	42 16	.....	.....	.....	.....	.....	.....	.....	.....
Repairs to roads, trestles and bridges.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Gas expenses transferred.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Joint operating expenses.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Undistributed adjustments—balance.....	.....	1,904 08	.....	.....	.....	.....	.....	.....	.....
Extraordinary repairs.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Repairs charged to reserves.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total general and miscellaneous ex- penses.....	\$14,205 21	\$13,063 63	\$9,559 05	\$3,764 38	\$273,670 86	\$635 47	\$83,651 87	\$10,097 13	\$391,406 34



OPERATING EXPENSES CLASS "A" GAS CORPORATIONS.

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[illegible]

Credit item.

\*Credit item.  
 †Not segregated.

## REPORT OF CALIFORNIA RAILROAD COMMISSION.

TABLE NO. 4—Continued.  
ABSTRACT OF OPERATING EXPENSES CLASS "A" GAS CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Sacramento Gas Company	San Diego Consolidated Gas and Electric Company	San Joaquin Light and Power Corporation	Santa Maria Gas Company <sup>2</sup>	Santa Maria Gas and Power Company <sup>1</sup>	Southern California Gas Company	Southern Gas Company of California	Western States Gas and Electric Company	Total
<i>Production Expenses.</i>									
Superintendence.....	\$1,009 59	\$5,731 15	.....	.....	.....	\$8,288 99	\$2,088 28	\$4,943 33	\$140,045 56
Natural gas plant labor.....	.....	.....	.....	.....	.....	.....	.....	2,439 25	46,352 05
Natural gas plant supplies and expenses.....	.....	.....	.....	.....	.....	.....	.....	13,176 40	13,176 40
Steam plant labor.....	8,919 23	.....	\$4 48	.....	.....	.....	.....	6,303 86	336,869 64
Steam plant supplies and expenses.....	250 61	.....	69 62	.....	.....	.....	.....	396 22	42,944 04
Generating plant labor.....	7,991 45	69,989 31	5,052 47	.....	.....	.....	.....	18,244 39	515,572 67
Generating plant supplies and expenses.....	.....	17,711 24	1,348 39	.....	.....	.....	.....	1,962 47	131,745 58
Fuel for steam.....	11,024 69	66,460 86	839 67	.....	.....	.....	.....	1,664 80	629,138 24
Oil or coal for gas.....	77,283 38	376,022 69	23,694 33	.....	.....	.....	.....	119,787 99	6,271,490 01
Miscellaneous labor at works.....	3,324 35	8,370 81	1,864 87	.....	.....	.....	.....	1,755 53	247,330 29
Miscellaneous supplies and expenses at works.....	815 77	21,838 78	2,480 49	.....	.....	.....	.....	1,270 19	200,961 57
Gas from other sources.....	.....	.....	83,201 86	\$15,461 77	.....	.....	.....	1,254 90	3,600,182 46
Repairs to gas wells and derricks.....	82 72	.....	.....	.....	.....	.....	.....	1,725 52	27,512 01
Repairs to gas plant buildings and general structures.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Repairs to gas holders.....	11 22	336 31	150 17	.....	.....	.....	.....	206 51	45,713 30
Repairs to furnaces, boilers and accessories.....	5 14	299 17	2 87	.....	.....	.....	.....	2,599 54	57,696 80
Repairs to gas generators.....	1,371 53	.....	738 47	.....	.....	.....	.....	1,368 65	85,449 08
Repairs to purification apparatus.....	2,396 76	12,618 49	488 80	.....	.....	.....	.....	2,103 68	166,037 02
Repairs to gas plant equipment.....	2,319 93	1,730 83	545 86	.....	.....	.....	.....	708 05	70,811 80
Repairs to gas engines.....	.....	.....	143 44	.....	.....	.....	.....	75 36	9,132 71
Repairs to miscellaneous gas plant equipment.....	72 58	.....	.....	.....	.....	.....	.....	.....	3,136 72
Repairs to water gas acid and accessories.....	669 57	70 00	13 96	.....	.....	.....	.....	45 71	1,796 76
Repairs to accessory equipment at works.....	.....	7,640 15	.....	.....	.....	.....	.....	.....	8,212 28
Repairs to miscellaneous production equipment.....	410 51	12,442 18	904 10	.....	.....	.....	.....	2,838 48	140,264 07
Total production expenses.....	\$117,959 03	\$601,577 45	\$121,756 87	\$15,461 77	\$83,279 66	\$1,410,908 64	\$1,277,682 43	\$185,058 76	\$12,735,766 79

OPERATING EXPENSES CLASS "A" GAS CORPORATIONS.

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<i>Transmission Expenses.</i>											
Transmission pumping.....											\$438,767 04
Patrolling and inspecting.....											40,225 82
General labor and supplies.....											50,154 04
Repairs to transmission mains.....											63,782 97
Repairs to buildings and general structures.....											3,360 51
Repairs to boosting apparatus and regulators.....											23,512 80
Repairs to miscellaneous transmission equipment.....											15,542 30
<b>Total transmission expenses.....</b>											<b>\$635,546 04</b>
<i>Distribution Expenses.</i>											
Superintendence.....											\$5,067 42
Setting and removing meters and regulators.....											7,566 67
Inspecting and patrolling.....											26 00
Gas meter operations.....											3,361 91
Commercial are labor.....											33,468 68
Commercial are supplies and repairs.....											30,064 53
Commercial lamp installations and renewals.....											32,165 72
Inspection and repairs to consumers' installations.....											902 37
Municipal street are labor.....											283,747 24
Municipal street are supplies.....											1,837 80
General labor and supplies.....											110,719 54
Repairs to distribution mains.....											202,016 19
Repairs to gas services.....											147,647 73
Repairs to gas meters and regulators.....											138,230 54
Repairs to municipal street lighting system.....											334,442 38
Repairs to commercial are lamps.....											7,504 87
Repairs to miscellaneous distribution equipment.....											3,220 93
<b>Total distribution expenses.....</b>											<b>\$1,083,660 99</b>
<i>Commercial Expenses.</i>											
New business expenses.....											\$265,837 09
Free installation expenses.....											34,091 00
Commercial department salaries and expenses.....											908,289 04
Commercial department indexing.....											191,937 19
Commercial department collections.....											387,727 93
Miscellaneous commercial expenses.....											33,927 74
<b>Total commercial expenses.....</b>											<b>\$1,825,509 99</b>

<sup>1</sup>Credit item.

<sup>2</sup>For 6 months only.



OPERATING EXPENSES CLASS "A" GAS CORPORATIONS.

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Taxes.....	\$17,185 43	\$89,710 13	\$12,060 15	\$4,485 37	\$2,923 32	\$239,084 91	\$162,212 46	\$34,874 70	\$2,201,642 01
<i>General Amortization of Capital.</i>									
Amortization of franchises and patents.....									\$29 32
Depreciation of plant and equipment.....	\$10,635 64		\$3,212 11	\$6,619 56		\$37,226 20	\$31,814 04		245,907 57
Depreciation of production capital.....			480 19	8,029 45			47,140 95		311,324 13
Depreciation of transmission capital.....	11,640 38		17,744 73	6,732 32		132,530 71	111,044 93		461,609 81
Depreciation of distribution capital.....	618 58		205 81	1,376 78		6,613 81	4,089 33		27,239 46
Depreciation of general capital.....									
Total general amortization of capital.....	\$22,694 60	\$89,060 00	\$21,622 64	\$22,758 11	\$89,503 23	\$176,370 72	\$194,089 25	\$19,080 00	\$1,989,907 58
<i>Recapitulation of Expenses.</i>									
Production expenses.....	\$117,959 03	\$601,577 45	\$121,756 87	\$15,461 77	\$8,279 66	\$1,410,908 64	\$1,277,682 43	\$185,068 76	\$12,735,766 79
Transmission expenses.....		16,316 25	3,299 33	9,011 65	5,760 26		94,452 53		635,346 04
Distribution expenses.....	12,728 71	89,144 84	22,543 78	12,366 87	7,336 36	260,501 46	203,522 42	31,651 71	1,983,660 99
Commercial expenses.....	11,276 48	42,859 67	14,197 23			186,794 54	104,812 61	14,142 12	1,895,509 98
General and miscellaneous expenses.....	10,091 48	55,358 87	16,627 18	15,381 69	11,402 02	169,585 57	156,078 56	42,570 57	1,270,049 57
Other operating expenses.....		8,387 26							283,221 14
Taxes.....	17,185 43	89,710 13	12,060 15	4,485 37	2,923 32	239,084 91	162,212 46	34,874 70	2,201,642 01
General amortization of capital.....	22,694 60	60,060 00	21,622 64	22,758 11	89,503 23	176,370 72	194,089 25	19,080 00	1,989,907 58
Total operating expenses.....	\$197,935 83	\$963,314 47	\$211,094 36	\$79,455 46	\$45,204 83	\$2,433,889 92	\$2,286,851 25	\$327,377 86	\$22,929,104 11

<sup>1</sup>For 6 months only.  
<sup>2</sup>Not segregated.  
<sup>3</sup>Various utilities not segregated aggregating \$943,897.29.

TABLE NO. 4—Continued.  
ABSTRACT OF OPERATING EXPENSES CLASS "B" GAS CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Coast Valleys Gas and Electric Company	Hanford Gas and Power Company	Producers Gas and Fuel Company	River Bend Gas and Water Company	Turlock Gas Company	West Side Natural Gas Company	Total
<i>Production Expenses.</i>							
Superintendence.....	\$3,764 19	\$1,260 00	.....	\$375 00	.....	.....	\$5,399 19
Natural gas plant labor and supplies.....	1,109 85	2,760 09	.....	5,483 10	.....	.....	11,039 96
Steam plant labor and supplies.....	17,509 28	3,908 00	.....	9,187 81	.....	.....	32,897 34
Gas generation labor and supplies.....	190 76	.....	.....	35,345 29	.....	.....	35,755 17
Fuel for steam.....	39,424 03	16,243 50	.....	.....	.....	.....	65,276 27
Oil or coal for gas.....	5,116 91	601 63	.....	903 41	.....	.....	7,372 75
Miscellaneous labor and supplies.....	.....	.....	\$17,498 07	.....	.....	\$19,009 01	36,507 08
Gas from other sources.....	.....	.....	.....	.....	.....	.....	.....
Repairs to gas wells and derricks.....	109 66	148 25	.....	696 00	.....	.....	967 41
Repairs to structures and holders.....	830 92	768 01	.....	2,201 92	.....	.....	4,260 06
Repairs to furnaces, boilers and accessories.....	1,936 95	2,006 14	.....	1,395 36	.....	.....	5,416 30
Repairs to gas plant equipment.....	2,622 85	.....	.....	4 33	.....	.....	2,627 18
Repairs to miscellaneous production equipment.....	.....	.....	.....	.....	.....	.....	.....
Total production expenses.....	\$72,715 40	\$27,682 92	\$17,498 07	\$55,291 92	\$15,911 39	\$19,009 01	\$208,108 71
<i>Transmission Expenses.</i>							
Transmission pumping.....	.....	.....	.....	.....	.....	.....	.....
General labor and supplies.....	.....	\$602 59	.....	\$4,360 87	.....	.....	\$4,949 00
Repairs to mains and structures.....	.....	.....	.....	112 95	.....	.....	112 95
Repairs to transmission equipment.....	.....	.....	.....	337 29	.....	.....	337 29
.....	.....	.....	.....	42 65	.....	.....	42 65
Total transmission expenses.....	.....	\$602 59	\$114 46	\$4,847 76	.....	.....	\$5,435 89
<i>Distribution Expenses.</i>							
Superintendence.....	\$654 74	\$1,075 00	\$1,501 52	\$883 30	.....	\$3,797 64	\$8,202 20
Setting and removing meters and regulators.....	2,441 18	2,981 80	359 04	314 45	.....	4,138 54	10,718 74
Inspecting and patrolling.....	.....	.....	376 10	60 40	.....	625 00	1,061 50
Gas meter operations.....	38 64	.....	16 76	13 00	.....	.....	69 00
Commercial lamp labor and supplies.....	.....	.....	.....	44 11	.....	486 74	530 85
Inspection and repairs to consumers' installations.....	1,524 96	.....	174 24	2,436 88	.....	.....	5,330 59
Municipal street lamp labor and supplies.....	.....	.....	.....	221 08	.....	.....	221 08
General labor and supplies.....	59 44	.....	361 28	.....	.....	1,983 11	2,642 30
Repairs to mains and services.....	2,061 72	397 96	7 36	629 67	.....	60 20	3,440 88
Repairs to gas meters and regulators.....	784 06	802 65	151 18	958 88	.....	1,992 03	5,499 15
Repairs to municipal street lighting system.....	24 35	.....	.....	.....	.....	.....	24 35
Repairs to commercial arc lamps.....	29 62	.....	.....	.....	.....	.....	29 62
Repairs to miscellaneous distribution equipment.....	19 27	.....	.....	11 50	.....	.....	38 15
Total distribution expenses.....	\$7,837 97	\$5,257 41	\$2,048 08	\$5,573 87	\$3,018 62	\$13,073 06	\$37,809 01

<i>Commercial Expenses.</i>									
Promotion.....	\$875 83		\$7 50	\$1,083 71	\$744 10	\$198 00	\$2,710 14		
Commercial department supplies and expenses.....	7,023 56		1,803 56	7,079 43	4,226 65	5,900 39	26,035 59		
Total commercial expenses.....	\$7,701 39		\$1,811 06	\$8,163 14	\$4,970 75	\$6,099 39	\$28,745 73		
<i>General and Miscellaneous Expenses.</i>									
Salaries and expenses of general officers.....									
Law expenses—general.....	\$3,102 36		\$4,444 00	\$2,041 75	\$1,901 00	\$9,663 87	\$34,683 62		
Railroad commission expenses.....	307 27						37,397 77		
Injuries and damages.....	196 28			10 00	10 40		1,094 63		
Relief department and expenses.....	1,476 74						1,486 14		
Gas franchise requirements.....							47 00		
Other general expenses.....				47 00			2,704 97		
Insurance.....	2,378 40			439 36	287 76	326 57	2,951 09		
Repairs to miscellaneous equipment.....	1,350 17		79 65	2,566 59		1,063 56	3,631 37		
Gas expenses transferred.....	63 63		29 59						
Joint operating expenses.....									
Undistributed adjustments—balance.....	1 09			401 67	700 35		1,160 33		
Extraordinary repairs.....									
Repairs charged to reserves.....									
Total general and miscellaneous expenses.....	\$9,542 08	\$4,178 84	\$4,553 24	\$5,325 37	\$2,929 51	\$11,407 38	\$37,936 92		
<i>Other Operating Expenses.</i>									
Other expenses.....				\$175 44			\$175 44		
Taxes.....	\$5,120 36	\$2,455 48	\$1,700 26	\$6,304 61	\$3,638 60	\$9,964 77	\$29,083 98		
Amortisation of franchises and patents.....									
Depreciation of plant and equipment.....	\$6,516 96	\$7,523 96	\$5,600 04	\$6,945 22	\$3,614 32	\$10,705 92	\$40,806 42		
Total general amortisation of capital.....	\$6,516 96	\$7,523 96	\$5,600 04	\$6,945 22	\$3,614 32	\$10,705 92	\$40,806 42		
<i>Recapitulation of Expenses.</i>									
Production expenses.....	\$72,715 40	\$27,632 92	\$17,498 07	\$35,291 92	\$15,911 39	\$19,099 01	\$308,108 71		
Transmission expenses.....		602 59	114 46	4,947 76			5,435 89		
Distribution expenses.....	7,987 97	5,257 41	2,948 08	5,573 87	3,018 62	13,073 06	37,909 01		
Commercial expenses.....	7,701 39	1,811 06	1,811 06	8,163 14	4,970 75	6,099 39	28,745 73		
General and miscellaneous expenses.....	9,542 58	4,178 84	4,553 24	5,325 37	2,929 51	11,407 38	37,936 92		
Other operating expenses.....				175 44			175 44		
Taxes.....	5,120 36	2,455 48	1,700 26	6,304 61	3,638 60	9,964 77	29,083 98		
General amortisation of capital.....	6,516 96	7,523 96	5,600 04	6,945 22	3,614 32	10,705 92	40,806 42		
Total operating expenses.....	\$109,534 56	\$47,701 20	\$34,096 29	\$62,527 33	\$33,983 19	\$70,259 53	\$388,102 10		

<sup>1</sup>Credit item.

TABLE NO. 4—Concluded.  
ABSTRACT OF OPERATING EXPENSES CLASS "C" GAS CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Central Natural Gas Company	Fowler Gas Company	Madera Gas Company	Napa Valley Electric Company	Needles Gas and Electric Company
Production expenses and repairs to capital.....	\$115 70	\$3,568 01	\$12,521 12	\$4,099 02	\$16,065 62
Transmission expenses and repairs to capital.....	617 72	416 91	2,281 20	1,074 84	1,240 52
Distribution expenses and repairs to capital.....	660 00	441 92	2,167 50	.....	716 31
Commercial department, labor, supplies and expenses.....	2,400 00	.....	1,207 60	317 44	840 00
Salaries and expenses of general officers.....	149 70	.....	1,978 03	236 60	3,237 13
Miscellaneous general expenses.....	.....	.....	74 08	.....	.....
Miscellaneous general expenses, repairs and adjustments.....	.....	.....	.....	.....	.....
Other expenses.....	653 48	247 38	1,970 55	300 00	1,163 83
Taxes.....	480 00	.....	3,063 07	.....	1,516 83
Depreciation, etc.....	.....	.....	.....	.....	.....
Total operating expenses.....	\$5,081 60	\$4,674 22	\$25,265 15	\$6,017 99	\$24,780 29

	Oakdale Gas Company	Rocheater Oil Company	Twin Cities Gas Company	Utah Gas Company	Valley Natural Gas Company <sup>1</sup>	Total
Production expenses and repairs to capital.....	\$10,760 63	\$50 50	\$7,853 32	\$5,394 97	.....	\$60,398 79
Transmission expenses and repairs to capital.....	.....	628 71	1,509 54	.....	.....	2,136 25
Distribution expenses and repairs to capital.....	2,336 12	795 14	1,203 79	1,798 32	.....	11,764 56
Commercial department, labor, supplies and expenses.....	.....	71 70	424 83	.....	.....	4,482 26
Salaries and expenses of general officers.....	.....	186 35	.....	.....	.....	7,213 49
Miscellaneous general expenses.....	2,262 10	32 86	736 56	.....	.....	7,306 88
Miscellaneous general expenses, repairs and adjustments.....	645 91	.....	.....	.....	\$300 00	74 08
Other expenses.....	.....	.....	.....	.....	.....	.....
Taxes.....	1,106 40	202 24	670 21	775 15	.....	7,108 24
Depreciation, etc.....	.....	1,851 46	.....	1,000 00	.....	7,893 41
Total operating expenses.....	\$17,101 06	\$3,818 96	\$12,387 25	\$8,968 44	\$300 00	\$106,364 96

<sup>1</sup>Licensed to Midway Gas Company.



TABLE NO. 5.  
STATEMENT OF MISCELLANEOUS STATISTICS OF GAS CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Central Counties Gas Company	Central Natural Gas Company	Citrus Belt Gas Company	Coast Counties Gas and Electric Company	Coast Valleys Gas and Electric Company	Contra Costa Gas Company	Fowler Gas Company	Harford Gas and Power Company
<i>Generating Plants.</i>								
Natural.....	.....	1	.....	.....	.....	.....	.....	.....
Oil.....	1	.....	8	8	.....	.....	1	1
Water.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals.....	1	1	8	8	4	2	1	1
<i>Generating Plants—24 Hour Capacity—Cubic Feet.</i>								
Natural.....	.....	1	1,283,000	.....	440,000	940,000	.....	360,000
Oil.....	600,000	.....	.....	.....	.....	.....	80,000	.....
Water.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals.....	600,000	.....	1,283,000	.....	440,000	940,000	80,000	360,000
<i>Storage Holders.</i>								
Number.....	4	.....	7	20	3	8	1	2
Capacity—cubic feet.....	200,000	.....	220,000	204,000	140,000	115,060	80,000	130,000
<i>Gas Available.</i>								
Total production—cubic feet.....	132,883,600	1	122,963,100	134,548,600	85,265,865	90,164,800	3,290,000	36,026,300
Gas purchased—cubic feet.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals.....	132,883,600	.....	122,963,100	134,548,600	85,265,865	90,164,800	3,290,000	36,026,300
Gas sold—cubic feet.....	91,993,100	14,733,900	99,137,900	97,898,900	65,898,087	62,580,200	2,465,000	28,046,900
Gas unaccounted for—cubic feet.....	40,890,500	.....	23,825,200	36,689,700	19,367,168	27,578,600	765,000	7,978,400
Miles of high pressure mains.....	44.27	.....	3	.....	3.14	58.375	.....	4.1
Miles of low pressure mains.....	60.36	1.38	117.81	74.6	64.06	.....	.....	13.5
Number of consumers.....	3,221	408	4,031	4,192	2,717	2,832	106	1026
Number of services.....	3,276	408	6,966	6,277	2,889	2,616	166	1,048

<sup>1</sup>No record.

TABLE NO. 5—Continued.  
STATEMENT OF MISCELLANEOUS STATISTICS OF GAS CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Los Angeles Gas and Electric Corporation	Madera Gas Company	Midland County Public Service Corporation	Midway Gas Company	Modesto Gas Company	Napa Valley Electric Company	Needles Gas and Electric Company	Oakdale Gas Company
<i>Generating Plants.</i>								
Natural Oil.....	20	1	2		2	2	2	1
Water.....	4							
Totals.....	24	1	2		2	2	2	1
<i>Generating Plants—24 Hour Capacity—Cubic Feet.</i>								
Natural Oil.....	32,400,000	384,000	320,000		900,000		210,000	100,000
Water.....	1,440,000							
Totals.....	33,800,000	384,000	320,000		900,000		210,000	100,000
<i>Storage Holders.</i>								
Number.....	8	1	2		3	1	2	1
Capacity—cubic feet.....	14,950,377,000	20,000	38,000		370,000	8,000	40,000	30,000
<i>Gas Available.</i>								
Total production—cubic feet.....	3,597,710,000	15,624,309	72,504,100		65,919,000	2,390,550	9,075,100	9,020,200
Gas purchased—cubic feet.....	4,457,532,000			29,096,460				
Totals.....	8,055,242,000	15,624,309	72,504,100	29,096,460	65,919,000	2,390,550	9,075,100	9,020,200
<i>Gas sold—cubic feet.</i>								
Gas unsaccounted for—cubic feet.....	7,198,406,000	14,214,839	44,489,559	27,444,579	62,210,000	1,514,900	9,075,100	9,020,300
Miles of high pressure mains.....	868,836,000	1,406,470	28,014,641	1,651,881	3,706,000	875,750		
Miles of low pressure mains.....	762,64		47,20					61,126
Number of consumers.....	791,18	12	16,472	364,6148	22,55	8	110,25	38,292
Number of services.....	169,164	535	630	311	1,900	117	527	426
	136,143	535	668	586	2,001			544

TABLE NO. 5—Continued.  
STATEMENT OF MISCELLANEOUS STATISTICS OF GAS CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Pacific Gas and Electric Company	Producers Gas and Fuel Company	River Bend Gas and Water Company	Rockstar Oil Company	Sacramento Gas Company	San Diego Consolidated Gas and Electric Company	San Joaquin Light and Power Corporation	Santa Maria Gas Company	Santa Maria Gas and Power Company
<i>Generating Plants.</i>									
Natural Oil.....	53		3		2	5	4		
Water.....						2			
Totals.....	53		3		2	7	4		
<i>Generating Plants—24 Hour Capacity— Cubic Feet.</i>									
Natural Oil.....	71,806,000		450,000		1,350,000	4,150,000	3,275,000		
Water.....						1,000,000			
Totals.....	71,806,000		450,000		1,350,000	5,050,000	3,275,000		
<i>Storage Holders.</i>									
Number.....	49		1	1	8	5	5	2	1
Capacity—cubic feet.....	19,097,420,000		40,000	20,000	650,000	2,032,000	290,000	300,000	100,000
<i>Gas Available.</i>									
Total production—cubic feet.....	12,229,026,000	337,920	53,499,500	1,060,900	210,007,900	1,249,577,000	39,100,000	251,103,234	104,311,500
Gas purchased—cubic feet.....		337,920					645,660,000		
Totals.....	12,229,026,000	337,920	53,499,500	1,060,900	210,007,900	1,249,577,000	694,760,000	251,103,234	104,311,500
<i>Gas sold—cubic feet.</i>	10,689,490,000	338,099	46,775,100	845,900	191,891,200	1,006,705,200	499,370,000	184,554,050	139,942,550
Gas unaccounted for—cubic feet.....	1,539,546,000		6,723,400	504,000	18,116,700	242,871,800	186,390,000	66,609,184	24,468,950
Miles of high pressure mains.....	600.89	6,4702	56,598	15,000		290.1	61,338	98.5	62
Miles of low pressure mains.....	2,405.11		8,479			242.8	88,306	108.75	43.25
Number of consumers.....	286,543	102	1,561	95	7,209	27,188	7,030	3,675	2,925
Number of services.....	224,639	112	1,896	216	7,672	26,895	6,893	3,729	2,794

TABLE NO. 5—Continued.  
STATEMENT OF MISCELLANEOUS STATISTICS OF GAS CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Southern California Gas Company	Southern Counties Gas Company of California	Turlock Gas Company	Twin Cities Gas Company	Utah Gas Company	Valley Natural Gas Company <sup>1</sup>	West Side Natural Gas Company	Western States Gas and Electric Company	Total
<i>Generating Plants.</i>									
Natural.....	.....	.....	.....	.....	.....	.....	.....	12	14
Oil.....	2	7	1	2	1	.....	.....	6	141
Water.....	.....	.....	.....	.....	.....	.....	.....	.....	6
Totals.....	2	7	1	2	1	.....	.....	19	161
<i>Generating Plants—24 Hour Capacity—Cubic Feet</i>									
Natural.....	.....	.....	14,400	70,000	60,000	.....	.....	450,000	450,000
Oil.....	35,100,000	3,280,000	.....	.....	.....	.....	.....	3,050,000	180,698,400
Water.....	.....	.....	.....	.....	.....	.....	.....	.....	3,340,000
Totals.....	35,100,000	3,280,000	14,400	70,000	60,000	.....	.....	3,500,000	164,488,400
<i>Storage Holders</i>									
Number.....	8	19	1	2	1	.....	.....	5	171
Capacity—cubic feet.....	5,095,000,000	4,180,000,000	30,000	20,000	20,000	.....	.....	1,100,000	50,119,847
<i>Gas Available.</i>									
Total production—cubic feet.....	1,181,188,000	7,562,949,000	20,481,800	6,580,800	3,577,500	.....	.....	481,350,844	2,846,908,223,800
Gas purchased—cubic feet.....	7,144,001,000	.....	.....	.....	.....	.....	188,580,000	.....	1,102,349,227,800
Totals.....	8,325,189,000	7,562,949,000	20,481,800	6,580,800	3,577,500	.....	188,580,000	481,350,844	3,951,317,449,800
Gas sold—cubic feet.....	7,192,985,000	5,997,899,000	20,481,800	5,239,600	3,213,740	.....	144,979,000	417,091,800	3,142,845,007,700
Gas unaccounted for—cubic feet.....	1,132,204,000	1,565,050,000	.....	1,341,000	363,760	.....	43,651,000	64,259,044	808,467,375,000
Miles of high pressure mains.....	962,5906	786.65	.....	6	.....	.....	6.5	4.32	3,841,2318
Miles of low pressure mains.....	146,3768	232.43	14,108	7	11	.....	15.25	162.51	5,294,1216
Number of consumers.....	56,500	73,322	820	300	385	.....	2,372	11,004	673,471
Number of services.....	54,831	57,000	850	350	481	.....	2,372	.....	553,722

<sup>1</sup>Leased to Midway Gas Co.  
Unknown. No record.

TABLE NO. 1.  
ABSTRACT OF BALANCE SHEETS OF ELECTRIC CORPORATIONS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	Alturas Electric Power Company	Amador Electric Light and Power Company	Bay Point Light and Power Company	California Oregon Power Company <sup>1</sup>	California Telephone and Light Company <sup>4</sup>	Coast Counties Gas and Electric Company <sup>6</sup>	Coast Valleys Gas and Electric Company <sup>7</sup>	California Electric Generating Company
<i>Assets.</i>								
Fixed capital installed prior to January 1, 1913.....	\$314,344 71		\$5,250 00	\$13,490,799 51	\$1,210,394 90	\$2,578,642 20	\$1,012,401 30	\$4,389,185 50
Fixed capital installed since December 31, 1912.....	13,269 56	\$172,848 16	37,227 31	4,116,866 85	560,952 17	545,401 66	605,821 32	79,304 44
Total fixed capital.....	\$327,614 27	\$172,848 16	\$42,477 31	\$17,607,666 36	\$1,771,347 07	\$3,124,043 86	\$1,618,222 62	\$4,468,489 94
Cash and deposits.....	1,638 66	2,580 01	2,388 72	22,223 88	25,560 09	20,451 40	103,140 29	3,195 87
Notes receivable.....	391 95	1,406 35			240 73	925 00		
Accounts receivable.....	7,152 49	7,858 79	3,229 95	402,942 13	33,339 13	73,112 24	66,509 70	59,987 66
Other current assets.....		76 80			5,480 00		620 00	1,847 98
Investments.....	15,387 51			171,886 82		874,418 95	11,279 00	
Treasury securities.....				1,717,000 00	40,077 09		6,000 00	
Working assets.....	2,767 68	11,592 57	143 00	162,593 52	483 70	292,879 87	76,558 03	148 20
Prepaid expenses.....	100 49	28 50		6,429 45	43,511 49	6,649 81	1,418 54	
Unamortized discount on securities and expenses.....	5,631 39		9,550 00		8,830 92	25,123 93	4,953,269 99	4,249,700 00
Miscellaneous.....	533 59			31,321,138 14				
Corporate deficit.....				762,453 12				
Totals.....	\$361,218 02	\$194,427 18	\$57,788 98	\$22,174,353 42	\$1,928,870 22	\$4,377,905 05	\$6,737,417 87	\$8,792,399 65
<i>Liabilities.</i>								
Capital stock.....	\$250,000 00	\$90,000 00	\$50,000 00	\$10,000,000 00	\$1,106,736 66	\$62,167,299 50	\$5,000,000 00	\$7,500,000 00
Funded debt.....	61,000 00	60,000 00		5,593,000 00	567,900 00	1,639,000 00	1,062,000 00	973,000 00
Assessment.....				538,230 00				
Notes payable.....	12,045 00			283,293 98		13,800 00	61,895 43	
Accounts payable.....	3,584 92	3,415 54	2,203 31	623,773 28	47,981 03	88,783 25	126,419 06	
Interest and taxes accrued.....	3,147 53	2,080 20		1,439,388 49	14,628 57	39,224 58	35,648 58	
Reserves.....	16,823 97	33,030 13	1,226 92	805,004 05	74,293 80	260,281 43	150,652 47	39,762 66
Income invested since December 31, 1912, in fixed capital.....	13,269 56		3,516 95					
Appreciation of fixed capital.....				\$1,708,487 10				
Miscellaneous.....	112 50		500 00	1,183,206 54		4,760 31	49,280 00	
Corporate surplus.....	1,234 54	7,901 31	241 80		3,298 44		231,612 03	269,500 99
Totals.....	\$361,218 02	\$194,427 18	\$57,788 98	\$22,174,353 42	\$1,928,870 22	\$4,377,905 05	\$6,737,417 87	\$8,792,399 65

<sup>1</sup>Includes water operations.

<sup>2</sup>Includes \$1,151,000 bond security deposit.

<sup>3</sup>Includes \$1,151,000 underlying bonds.

<sup>4</sup>Includes telephone operations.

<sup>5</sup>Includes gas operations.

<sup>6</sup>Includes \$269.50 installments on stock subscriptions.

<sup>7</sup>Includes gas and water.

TABLE NO. 1—Continued.  
ABSTRACT OF BALANCE SHEETS OF ELECTRIC CORPORATIONS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	Del Monte Light and Power Company	Fontana Power Company	Fort Bragg Electric Company	Great Western Power Company of California	Holton Power Company	Lacon Electric Company	Lompoc Light and Power Company	Los Angeles Gas and Electric Corporation <sup>1</sup>
<i>Assets.</i>								
Fixed capital installed prior to January 1, 1913.....	\$32,910 23	\$358,825 05	\$126,728 37	\$48,983,136 16	\$1,601,830 97	\$50,687 94	\$29,334 23	.....
Fixed capital installed since December 31, 1912.....	.....	.....	3,563 77	10,510,126 35	.....	29,789 21	7,925 67	.....
Total fixed capital.....	\$32,910 23	\$358,825 05	\$130,292 14	\$59,493,262 51	\$1,601,830 97	\$80,477 15	\$37,259 90	.....
Cash and deposits.....	.....	14,602 44	3,664 86	1,547,730 01	56,476 35	.....	457 30	.....
Notes receivable.....	.....	.....	.....	284,217 35	103 44	.....	.....	.....
Accounts receivable.....	.....	.....	.....	1,162,063 34	189,982 39	2,120 86	2,259 08	.....
Other current assets.....	1,205 06	.....	57,820 07	433 33	.....	.....	.....	.....
Investments.....	.....	57,930 06	.....	1,514,385 07	201,660 30	.....	.....	.....
Treasury securities.....	.....	.....	5,200 00	5,759,700 00	300,000 00	.....	.....	.....
Working assets.....	.....	.....	26,500 00	539,875 34	104,402 90	304 54	772 06	.....
Prepaid expenses.....	2,245 58	.....	5,715 40	191,519 46	3,470 26	49 82	34 43	.....
Unamortized discount on securities and expenses.....	135 57	.....	269 76	2,104,467 31	708,102 96	.....	.....	.....
Miscellaneous.....	.....	23,545 80	.....	12,047,338 28	158,237 64	.....	8,762 08	.....
Corporate deficit.....	.....	.....	.....	.....	140,479 92	.....	.....	.....
Totals.....	\$36,496 44	\$454,903 35	\$229,452 23	\$84,705,012 00	\$3,465,756 13	\$82,962 37	\$50,134 90	.....
<i>Liabilities.</i>								
Capital stock.....	.....	\$10,500 00	\$100,000 00	\$29,416,084 21	\$1,250,000 00	\$25,000 00	\$27,150 00	.....
Funded debt.....	.....	350,000 00	44,000 00	45,378,500 00	950,000 00	.....	.....	.....
Assessment.....	.....	.....	.....	.....	.....	.....	3,797 68	.....
Notes payable.....	.....	.....	40,800 00	2,321,335 79	8,661 99	19,000 00	15,000 00	.....
Accounts payable.....	.....	51,204 53	.....	1,035,244 88	792,604 25	1,645 91	1,290 00	.....
Interest and taxes accrued.....	.....	13,179 39	3,064 87	1,151,761 86	25,792 90	1,268 64	1,382 58	.....
Reserves.....	.....	23,539 43	33,073 54	1,168,300 12	304,639 11	22,016 98	1,514 40	.....
Income invested since December 31, 1912, in fixed capital.....	1,147 56	.....	.....	.....	.....	.....	.....	.....
Appreciation of fixed capital.....	.....	.....	.....	110,000 00	.....	.....	.....	.....
Miscellaneous.....	.....	1,680 00	.....	4,123,076 14	133,867 88	14,019 84	.....	.....
Corporate surplus.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals.....	\$36,496 44	\$454,903 35	\$229,452 23	\$84,705,012 00	\$3,465,756 13	\$82,962 37	\$50,134 90	.....

<sup>1</sup>See gas table.

TABLE NO. 1—Continued.  
ABSTRACT OF BALANCE SHEETS OF ELECTRIC CORPORATIONS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	Mendocino Electric Light and Power Company	Middle Yuba Hydro- electric Power Company	Midland Counties Public Service Corporation <sup>1</sup>	Mountain Light and Water Company <sup>2</sup>	Mt. Whitney Power and Electric Company <sup>3</sup>	Mt. Shasta Power Corporation	Napa Valley Electric Company <sup>4</sup>	Needles Gas and Electric Company <sup>5</sup>
<i>Assets.</i>								
Fixed capital installed prior to January 1, 1912.	\$27,402 38	\$79,109 60	\$1,370,563 92				\$100,261 64	\$149,106 47
Fixed capital installed since December 31, 1912.	7,923 04	7,326 39	748,857 26				51,471 62	67,066 76
Total fixed capital.	\$35,325 42	\$86,436 19	\$2,129,421 18				\$151,733 26	\$216,172 22
Cash and deposits.	62 09	4,787 74	8,632 25				1,441 69	72,566 37
Notes receivable.			100,316 15					
Accounts receivable.			70,898 15		\$3,200,833 16	16,115 09	7,104 14	13,137 73
Other current assets.	4,694 54	192 24						
Investments.			158,383 81					
Treasury securities.	10,000 00	248,400 00						30,000 00
Working assets.		2,185 80	84,892 63			18,072 95	1,601 20	7,571 32
Prepaid expenses.			1,668 54			921 76		
Unamortized discount on securities and expenses.			43,888 48		255,205 31			
Miscellaneous.		2,848 02	337,995 70			3,504,490 07		1,400 18
Corporate deficit.		169,489 57	24,006 73					
Totals.	\$60,032 05	\$514,339 26	\$3,267,014 62		\$3,522,038 47	\$13,548,839 56	\$161,880 29	\$266,715 08
<i>Liabilities.</i>								
Capital stock.	\$25,000 00	\$400,000 00	\$1,000,500 00		\$2,825,000 00	\$10,000,000 00	\$99,300 00	\$100,000 00
Funded debt.			757,000 00				40,000 00	100,000 00
Assessment.			200,100 00					
Notes payable.		99,239 20	835,420 29				9,500 00	13,950 90
Accounts payable.	994 47	1,841 22	231,917 40				22,344 73	14,416 98
Interest and taxes accrued.	187 60	13,258 84	11,477 69					1,578 60
Reserves.			230,081 67				6,770 43	24,394 76
Income invested since December 31, 1912, in fixed capital.								
Appreciation of fixed capital.								
Miscellaneous.			217 57					
Corporate surplus.	23,849 98				697,038 47	2,102 01	23,965 13	8,873 84
Totals.	\$60,032 05	\$514,339 26	\$3,267,014 62		\$3,522,038 47	\$13,548,839 56	\$161,880 29	\$266,715 08

<sup>1</sup>Includes gas and water operations.<sup>2</sup>See water table.<sup>3</sup>Sold to Southern California Edison Company, June 30, 1920.<sup>4</sup>Southern California Edison Company purchase account.<sup>5</sup>Includes gas operations.<sup>6</sup>Includes gas and telephone operations.<sup>7</sup>Credit item.

TABLE NO. 1—Continued.  
ABSTRACT OF BALANCE SHEETS OF ELECTRIC CORPORATIONS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	Novato Utilities Company <sup>1</sup>	Ojai Power Company	Ontario Power Company	Pacific Gas and Electric Company <sup>2</sup>	Pineole Light and Power Company	Plumas Light and Power Company	San Diego Consolidated Gas and Electric Company <sup>4</sup>	San Joaquin Light and Power Corporation <sup>3</sup>
<i>Assets.</i>								
Fixed capital installed prior to January 1, 1913.....	\$11,646 38	\$33,820 71	\$564,041 72	\$108,480,884 44	\$6,573 31	\$10,470 00	\$5,709,830 82	\$22,387,796 09
Fixed capital installed since December 31, 1912.....	29,025 84	13,189 42	464,083 22	46,673,827 69	7,026 19	14,919 74	4,598,597 77	8,623,866 92
Total fixed capital.....	\$40,672 22	\$47,010 13	\$1,028,124 94	\$155,154,712 13	\$13,599 50	\$25,389 74	\$10,308,428 59	\$30,991,663 01
Cash and deposits.....	709 48	9,748 70	2,085 59	2,151,482 83	2,421 91	37 48	120,337 39	399,729 62
Notes receivable.....	.....	.....	.....	186,458 58	.....	.....	202,092 46	561,350 20
Accounts receivable.....	1,178 67	.....	30,736 37	4,238,859 90	.....	.....	273,737 65	1,517,786 63
Other current assets.....	.....	.....	4,050 00	63,006 17	2,112 83	.....	4,800 38	.....
Investments.....	.....	.....	10,074 26	5,474,608 70	.....	.....	15,050 00	403,663 00
Treasury securities.....	.....	.....	.....	17,341,200 00	.....	434,153 00	689,000 00	640,525 00
Working assets.....	.....	.....	.....	11,818,477 18	.....	222 25	418,285 41	1,793,017 55
Prepaid expenses.....	3,347 10	1,197 84	24,766 01	34,694 22	.....	.....	8,269 17	8,269 73
Unamortized discount on securities and expenses.....	.....	146 52	200 56	10,622,887 60	.....	20,823 95	672,206 50	2,327,652 91
Miscellaneous.....	.....	.....	.....	6,619,139 43	.....	.....	231,241 09	10,940,985 24
Corporate deficit.....	.....	.....	267 37	.....	.....	36,845 65	.....	.....
Totals.....	\$45,907 47	\$68,103 19	\$1,101,205 09	\$213,725,554 72	\$18,134 24	\$517,753 31	\$12,945,418 64	\$49,505,461 49
<i>Liabilities.</i>								
Capital stock.....	.....	.....	.....	.....	.....	.....	.....	.....
Funded debt.....	\$20,000 00	\$48,400 00	\$492,000 00	\$97,689,088 00	\$2,000 00	\$500,000 00	\$4,442,300 00	\$18,740,200 00
Assessment.....	.....	.....	358,000 00	119,937,000 00	.....	.....	6,782,000 00	21,088,000 00
Notes payable.....	4,050 00	.....	10,000 00	196,826 82	.....	.....	337,169 07	2,258,937 18
Accounts payable.....	8,677 11	6,342 54	20,034 20	3,475,075 34	.....	15,734 36	321,360 66	2,007,033 89
Interest and taxes accrued.....	47 75	.....	4,391 87	2,921,745 33	.....	2,018 95	229,281 71	429,805 08
Reserves.....	6,325 36	1,675 93	73,632 05	13,505,901 64	6,497 78	.....	756,702 92	2,579,607 18
Income invested since December 31, 1912 in fixed capital.....	6,475 50	.....	.....	.....	.....	.....	.....	.....
Appreciation of fixed capital.....	.....	.....	.....	.....	.....	.....	.....	.....
Miscellaneous.....	.....	.....	1,509 02	559,994 37	.....	.....	25,767 87	321,259 98
Corporate surplus.....	331 75	1,684 72	141,337 05	5,439,923 32	2 74	.....	50,866 41	366,222 60
Totals.....	\$45,907 47	\$68,103 19	\$1,101,205 09	\$213,725,554 72	\$18,134 24	\$517,753 31	\$12,945,418 64	\$49,505,461 49

Includes water and telephone operations.  
<sup>1</sup>Includes gas, water, railway and miscellaneous operations.  
<sup>2</sup>Includes \$1,261,400 installments on stock subscriptions.  
<sup>3</sup>Includes gas operations.  
<sup>4</sup>Includes gas and water operations.



TABLE NO. 1—Continued.  
ABSTRACT OF BALANCE SHEETS OF ELECTRIC CORPORATIONS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	Santa Barbara Electric Company	Santa Cruz County Utilities <sup>1</sup>	Snow Mountain Water and Power Company	Southern California Edison Company <sup>1</sup>	The Southern Sierras Power Company	Surprise Valley Electric Light and Power Company	The Truckee Electric Light and Power Company	Tuolumne County Electric Power and Light Company
<i>Assets.</i>								
Fixed capital installed prior to January 1, 1913.....	\$856,720 37	\$81,639 51	\$5,324,641 59	\$21,536,860 04	\$3,061,768 49	\$15,969 96	\$18,945 00	\$43,182 42
Fixed capital installed since December 31, 1912.....	683,636 87	68,304 47	138,060 43	61,604,891 47	4,343,765 74	3,466 14	3,323 23	14,438 29
Total fixed capital.....	\$1,640,357 24	\$149,933 98	\$5,462,702 02	\$83,141,751 51	\$7,425,534 23	\$19,436 09	\$22,268 23	\$57,620 71
Cash and deposits.....	17,620 28	316 50	11,359 63	964,769 31	189,519 45	1,935 72	702 66	1,894 81
Notes receivable.....	.....	.....	.....	37,200 29	18,191 41	.....	.....	.....
Accounts receivable.....	.....	.....	.....	3,898,965 55	1,109,376 00	404 70	.....	.....
Other current assets.....	172,408 10	2,137 55	21,474 75	15 68	123 97	.....	.....	5,714 92
Investments.....	5,000 00	.....	.....	3,473,537 69	.....	.....	.....	.....
Treasury securities.....	.....	.....	978,000 00	.....	.....	9,600 00	1,000 00	.....
Working assets.....	28,589 72	203 00	100 00	2,840,930 43	431,144 18	511 51	1,000 00	5,647 05
Prepaid expenses.....	5,969 26	.....	.....	870,263 00	4,960 62	.....	.....	631 27
Unamortized discount on securities and expenses.....	86,245 14	.....	186,722 72	4,400,330 74	5,595,027 70	.....	.....	982,073 80
Miscellaneous.....	45,411 71	.....	1,101,050 10	22,440,369 49	692,020 88	.....	.....	.....
Corporate deficit.....	.....	.....	141,635 75	.....	.....	.....	.....	.....
Totals.....	\$2,001,598 45	\$152,591 03	\$7,902,044 97	\$122,139,204 68	\$15,465,878 44	\$31,888 02	\$24,970 92	\$1,023,602 06
<i>Liabilities.</i>								
Capital stock.....	\$800,000 00	\$27,000 00	\$6,500,000 00	\$35,780,972 14	\$5,000,000 00	\$25,000 00	\$10,000 00	\$1,000,000 00
Funded debt.....	760,700 00	50,000 00	1,152,000 00	63,064,000 00	6,078,500 00	.....	.....	.....
Assessment.....	.....	.....	.....	7,391,823 74	19,000 00	.....	.....	.....
Notes payable.....	268,000 00	.....	239 52	3,622,461 82	3,698,128 12	1,103 93	.....	4,815 87
Accounts payable.....	20,357 26	4,635 10	.....	1,894,189 54	57,466 89	181 67	.....	.....
Interest and taxes accrued.....	8,635 34	708 78	23,865 33	.....	397,167 83	1,112 77	.....	.....
Reserve.....	116,964 79	1,600 00	228,940 13	7,793,611 90	.....	.....	.....	15,106 06
Income invested since December 31, 1912, in fixed capital.....	.....	.....	.....	.....	.....	3,466 14	.....	.....
Appreciation of fixed capital.....	.....	19,159 13	.....	\$1,182,106 37	81,154 73	.....	450 00	.....
Miscellaneous.....	29,033 06	19,489 05	.....	1,390,298 17	193,480 97	1,063 51	14,530 92	3,680 16
Corporate surplus.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals.....	\$2,001,598 45	\$152,591 03	\$7,902,044 97	\$122,139,204 68	\$15,465,878 44	\$31,888 02	\$24,970 92	\$1,023,602 06

<sup>1</sup>Includes water operations.  
<sup>2</sup>Includes \$70,700.14 installments on stock subscription.  
<sup>3</sup>Includes \$1,180,000 Shaver Lake Bond Guarantees.

TABLE NO. 1—Continued.  
ABSTRACT OF BALANCE SHEETS OF ELECTRIC CORPORATIONS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	United Light, Fuel and Power Company	Universal Electric and Gas Company	Vacaville Water and Power Company <sup>1</sup>	Vallejo Electric Light and Power Company	Weaverville Electric Company	Western States Gas and Electric Company <sup>2</sup>	Total
<i>Assets.</i>							
Fixed capital installed prior to January 1, 1913.....	\$47,792 22	\$1,229,895 00	.....	\$136,908 54	\$14,554 41	\$29,340,006 97	\$253,240,875 86
Fixed capital installed since December 31, 1912.....	38,267 38	1,261,211 18	\$73,294 00	163,036 34	84 00	3,756,548 65	182,138,291 02
Total fixed capital.....	\$86,079 60	\$2,491,096 18	\$73,294 00	\$299,944 88	\$14,638 41	\$13,096,555 62	\$415,379,166 88
Cash and deposits.....	3,391 42	15,690 90	1,144 03	865 94	324 67	105,664 92	6,839,301 27
Notes receivable.....	.....	2,000,000 00	.....	141 75	.....	1,983 86	3,395,019 53
Accounts receivable.....	12,472 20	77,940 45	1,267 34	35,213 61	.....	260,537 42	17,116,138 91
Other current assets.....	245 63	32,459 13	.....	6,009 82	.....	23 00	140,111 89
Investments.....	130,000 00	.....	.....	13,675 75	.....	31,065 00	12,567,313 51
Treasury securities.....	.....	36,416 20	6,000 00	.....	.....	41,923,600 00	30,144,778 00
Working assets.....	.....	4,990 37	1,864 80	26,050 34	5,000 00	367,582 82	19,119,942 83
Prepaid expenses.....	116 66	4,270,748 09	4,904 49	242 20	.....	1,897 16	1,161,878 72
Unamortized discount on securities and expenses.....	759 06	6,318 35	.....	.....	.....	608,218 66	43,183,865 16
Miscellaneous.....	8,021 81	.....	.....	.....	.....	51,429 30	59,430,794 46
Corporate deficit.....	.....	.....	.....	.....	.....	.....	1,292,684 63
Totals.....	\$241,106 47	\$8,934,959 56	\$88,494 75	\$382,164 29	\$19,963 08	\$16,466,467 76	\$607,763,089 78
<i>Liabilities.</i>							
Capital stock.....	\$207,000 00	\$5,000,000 00	\$75,000 00	\$100,000 00	\$15,000 00	\$46,216,500 00	\$224,150,900 51
Funded debt.....	.....	2,500,000 00	.....	.....	.....	8,629,500 00	287,978,100 00
Assessment.....	.....	.....	.....	.....	.....	.....	742,127 66
Notes payable.....	.....	90,000 00	1,500 00	13,000 00	.....	338,750 00	14,772,472 60
Accounts payable.....	10,942 34	762,194 50	182 25	47,668 92	.....	454,060 88	21,102,604 66
Interest and taxes accrued.....	980 64	36,965 34	.....	25,865 28	.....	173,111 39	8,598,775 86
Reserves.....	22,163 49	293,755 67	1,788 00	76,297 62	.....	431,627 14	29,472,747 98
Income invested since December 31, 1912, in fixed capital.....	.....	252,124 15	.....	44,139 01	.....	.....	278,852 30
Appropriation of fixed capital.....	.....	.....	.....	.....	.....	45,708 25	2,093,044 22
Miscellaneous.....	.....	.....	10,004 50	75,183 46	4,963 08	177,210 10	3,721,036 95
Corporate surplus.....	.....	.....	.....	.....	.....	.....	14,855,427 06
Totals.....	\$241,106 47	\$8,934,959 56	\$88,494 75	\$382,164 29	\$19,963 08	\$16,466,467 76	\$607,763,089 78

<sup>1</sup>Includes water operations.

<sup>2</sup>Includes gas and water operations.

<sup>3</sup>Includes \$7,894,263.70 plant and franchise account.

<sup>4</sup>Includes bonds redeemed of \$235,000 and bonds deposited as collateral on notes of \$1,398,000.

<sup>5</sup>Includes \$79,000 stock in treasury.

TABLE NO. 2  
ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF ELECTRIC CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Alturas Electric Power Company	Amador Electric Light and Power Company	Bay Point Light and Power Company	California Oregon Power Company <sup>1</sup>	California Telephone and Light Company	Coast Counties Gas and Electric Company	Coast Valleys Gas and Electric Company	California Electric Generating Company <sup>2</sup>
Operating revenue.....	\$17,011 04	\$41,229 41	\$25,893 29	\$896,395 21	\$176,238 33	\$459,735 22	\$430,941 85	\$18,774 58
Operating expenses.....	10,386 27	31,581 58	23,021 95	481,073 35	120,025 48	300,595 07	320,343 60	
Net operating revenue.....	\$6,621 77	\$9,647 83	\$3,871 34	\$415,321 86	\$56,212 85	\$159,140 15	\$110,618 25	
Net operating loss.....		905 03		4,870 19	820 13	3,577 65	3,280 20	\$18,774 58
Nonoperating revenue.....								248,403 74
Gross corporate income.....	\$6,621 77	\$10,552 86	\$3,871 34	\$420,192 05	\$57,032 98	\$162,717 80	\$113,898 45	\$229,631 16
Gross corporate loss.....								
<i>Deductions.</i>								
Nonoperating revenue deductions.....		\$324 70		\$11 52	\$66 33		\$158 05	
Interest accrued on funded debt.....	\$3,660 00	3,600 00		394,027 61	22,637 90	81,560 00	61,501 39	\$48,049 99
Other interest deductions.....	931 88			29,993 72		615 05	589 28	
Rent deductions.....					391 07	3,460 70		
Miscellaneous deductions.....	395 01	555 75		7,061 86	1,751 03	6,019 86	1,782 44	
Total deductions.....	\$4,986 89	\$4,480 45		\$401,084 71	\$24,846 33	\$91,637 56	\$64,001 36	\$48,049 99
Net corporate income for year.....	\$1,634 88	\$6,072 41	\$3,871 34	\$19,107 34	\$32,186 65	\$70,760 24	\$49,897 09	\$180,981 17
Net corporate loss for year.....								
<i>Dividends.</i>								
Miscellaneous additions to surplus.....	\$725 00	\$5,400 00	\$500 00					\$150,000 00
Miscellaneous deductions from surplus.....	4,855 88	100 00	3,516 95	\$27,569 46	\$10,162 78	\$9,832 14	\$931,019 21	
Surplus on December 31, 1919.....	5,180 54	7,328 90	387 41	7,892 10	785 33	\$10,715 75	16,651 73	1,315 56
Deficit on December 31, 1919.....					80,447 03	92,842 24	177,347 46	240,441 38
Surplus on December 31, 1920.....	1,234 54	7,901 31	247 80	801,237 83	122,031 73	164,486 09	231,612 03	269,006 99
Deficit on December 31, 1920.....				762,453 12				

<sup>1</sup>Includes Oregon business.

<sup>2</sup>Includes water net loss of \$6,190.72.

<sup>3</sup>Includes telephone net revenue of \$10,102.78.

<sup>4</sup>Includes gas net revenue of \$8,257.73.

<sup>5</sup>Includes gas net revenue of \$3,340.83 and water net revenue of \$1,562.94.

<sup>6</sup>Leased to Great Western Power Company of California.

TABLE NO. 2—Continued.  
 ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF ELECTRIC CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Del Monte Light and Power Company	Fontana Power Company	Fort Bragg Electric Company	Great Western Power Company of California	Holton Power Company	Lassen Electric Company	Lompoc Light and Power Company	Los Angeles Gas and Electric Corporation
Operating revenue.....	\$10,186 79	\$80,986 21	\$40,393 24	\$5,865,702 98	\$604,064 02	\$23,453 36	\$20,141 70	\$2,135,655 83
Operating expenses.....	7,980 32	38,813 97	38,720 44	2,966,076 82	532,781 00	17,512 13	16,373 56	1,630,990 96
Net operating revenue.....	\$2,186 47	\$22,142 24	\$1,663 80	\$2,899,626 16	\$131,283 02	\$5,941 23	\$3,768 14	\$515,064 88
Net operating loss.....		9 26	1,662 61	679,067 75	28,981 09	106 25		
Nonoperating revenue.....								
Gross corporate income.....	\$2,186 47	\$22,151 50	\$3,355 41	\$3,578,693 91	\$160,264 11	\$6,047 48	\$3,768 14	\$515,064 88
Gross corporate loss.....								
<i>Deductions.</i>								
Nonoperating revenue deductions.....				\$26,566 39	\$22,553 72			
Interest accrued on funded debt.....		\$21,000 00	\$874 80	1,901,197 06	58,475 16	\$7 95		
Other interest deductions.....		311 50	1,986 33	97,048 07	40,068 37	1,329 96	\$1,259 66	
Rent deductions.....				270,563 43	47 64			
Miscellaneous deductions.....			57 85	124,150 29	905 41	26 45	19 82	
Total deductions.....		\$21,311 50	\$2,918 98	\$2,419,525 24	\$122,060 20	\$1,364 36	\$1,279 48	
Net corporate income for year.....	\$2,186 47	\$840 00	\$436 43	\$1,159,168 67	\$38,213 91	\$4,683 12	\$2,488 66	\$515,064 88
Net corporate loss for year.....								
Dividends.....								
Miscellaneous additions to surplus.....	\$1,205 06			\$598,671 54				
Miscellaneous deductions from surplus.....	7,361 40		\$25 00	207,145 63	\$4,494 26			
Surplus on December 31, 1919.....		\$840 00	208 43	96,145 83	\$1,024 55	48 00		\$515,064 88
Deficit on December 31, 1919.....	801 01		8,268 02	3,451,189 21		13,634 72		
Surplus on December 31, 1920.....	9,143 62		8,623 82	4,123,676 14	152,163 64	14,019 84	\$11,240 74	
Deficit on December 31, 1920.....					140,479 92		8,732 08	

<sup>1</sup>Transferred to gas table.

TABLE NO. 2—Continued.

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF ELECTRIC CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.							
	Mendocino Electric Light and Power Company	Middle Yuba Hydro-electric Power Company	Midland Counties Public Service Corporation	Mountain Light and Water Company <sup>2</sup>	Mt. Whitney Power and Electric Company <sup>3</sup>	Mount Shasta Power Corporation	Napa Valley Electric Company
Operating revenue.....	\$7,656 85	\$34,180 61	\$613,613 98	\$635 23	\$690,410 93	\$6,744 02	\$38,046 03
Operating expenses.....	3,931 31	26,560 84	470,336 10	447 83	428,109 01	7,040 47	28,540 83
Net operating revenue.....	\$3,725 54	\$7,619 77	\$143,277 88	\$187 40	\$262,301 92	\$296 45	\$9,505 20
Net operating loss.....			22,940 62		1,319 37	2,398 46	90
Nonoperating revenue.....							
Gross corporate income.....	\$3,725 54	\$7,619 77	\$166,218 50	\$187 40	\$263,621 29	\$2,102 01	\$9,506 10
Gross corporate loss.....							
<i>Deductions.</i>							
Nonoperating revenue deductions.....							
Interest accrued on funded debt.....					\$302 74		\$2,400 00
Other interest deductions.....			\$45,598 00		102,990 00		570 00
Rent deductions.....		\$6,707 44	56,306 16		47,191 67		
Miscellaneous deductions.....			2,356 68		1 00		
					8,354 94		
Total deductions.....		\$6,707 44	\$104,257 84		\$158,840 35		\$2,970 00
Net corporate income for year.....	\$3,725 54	\$912 33	\$61,960 66	\$187 40	\$104,780 94	\$2,102 01	\$6,536 10
Net corporate loss for year.....							
Dividends.....	\$3,000 00						
Miscellaneous additions to surplus.....					\$2,060 00		\$2,546 92
Miscellaneous deductions from surplus.....	58 85		\$35,631 38	\$187 40			19,976 96
Surplus on December 31, 1919.....	23,153 29		61,336 01		590,197 53		
Deficit on December 31, 1919.....		\$170,401 90					
Surplus on December 31, 1920.....	23,849 98	109,489 57	26,006 73		697,038 47	\$2,102 01	23,966 13
Deficit on December 31, 1920.....							

<sup>1</sup>Includes gas net loss of \$2,617.07 and water net loss of \$1,600.24<sup>2</sup>Sold to Santa Cruz County Utilities, May 1, 1920.<sup>3</sup>Transferred to water table.<sup>4</sup>Sold to Southern California Edison Company, June 30, 1920.<sup>5</sup>Gas net loss.

TABLE NO. 2—Continued.

ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF ELECTRIC CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Needles Gas and Electric Company	Novato Utilities Company	Ojai Power Company	Ontario Power Company	Pacific Gas and Electric Company	Pinde Light and Power Company	Plumas Light and Power Company	San Diego Consolidated Gas and Electric Company
Operating revenue.....	\$32,385 28	\$6,858 90	\$24,491 04	\$294,277 04	\$22,764,492 79	\$13,580 60	\$4,028 56	\$1,818,361 48
Operating expenses.....	20,861 46	4,326 07	10,756 66	124,599 54	15,359,288 37	10,588 97	4,249 52	996,393 72
Net operating revenue.....	\$2,523 82	\$2,532 83	\$4,734 38	\$79,677 50	\$7,405,204 42	\$2,991 63	\$220 96	\$821,967 76
Net operating loss.....		304 58	60 00	1,726 61	910,677 03	19 24	212 59	
Nonoperating revenue.....								
Gross corporate income.....	\$2,523 82	\$2,837 41	\$4,794 38	\$81,404 11	\$8,315,881 45	\$3,010 87	\$8 37	\$821,967 76
Gross corporate loss.....								
<i>Deductions.</i>								
Nonoperating revenue deductions.....					\$27,371 41			
Interest accrued on funded debt.....	\$4,200 00			\$19,670 00	4,900,109 07			\$314,860 85
Other interest deductions.....	1,048 02	\$240 25	\$17 19	770 77	20,326 64			\$19,580 35
Rent deductions.....					\$32,951 73			
Miscellaneous deductions.....		24 09		144 14	405,537 64	\$144 65	\$14 48	42,320 13
Total deductions.....	\$5,248 02	\$264 34	\$17 19	\$20,584 91	\$6,286,296 49	\$144 65	\$14 48	\$338,100 43
Net corporate income for year.....	\$2,724 20	\$2,573 07	\$4,777 19	\$60,819 20	\$2,029,584 96	\$2,866 22	\$22 85	\$183,867 13
Net corporate loss for year.....								
Dividends.....			\$2,420 00	\$28,363 87	\$3,478,778 88			\$376,309 38
Miscellaneous additions to surplus.....	\$3,831 74	\$50 00	319 54	42 50	\$2,127,875 40			\$195,987 23
Miscellaneous deductions from surplus.....	\$3,981 81	\$2,799 54	8,000 00	37 30	28,874 89			3,625 00
Surplus on December 31, 1919.....	11,748 11	508 22	7,007 99	108,875 52	4,790,416 73	\$6,807 50		50,866 41
Surplus on December 31, 1920.....	8,873 84	331 75	1,684 72	141,337 06	5,439,923 32	9,673 72	\$36,822 80	50,866 41
Deficit on December 31, 1920.....							\$6,945 66	

\*Includes telephone net income of \$950.43.

\*Gas net loss.

\*Includes water net loss of \$191.51 and telephone net loss of \$378.79.

\*Water net revenue.

\*Includes gas net revenue of \$1,732,212.22 and water net revenue of \$158,161.40.

\*Credit item.

\*Gas net revenue.

TABLE NO. 2—Continued.  
 ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF ELECTRIC CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	San Joaquin Light and Power Corporation	Santa Barbara Electric Company	Santa Cruz County Utilities Company	Snow Mountain Water and Power Company	Southern California Edison Company	The Southern Sierras Power Company	Surprise Valley Electric Light and Power Company	The Truckee Electric Light and Power Company
Operating revenue.....	\$3,928,512 99	\$398,003 33	\$4,387 18	\$119,937 88	\$13,211,554 88	\$1,861,735 13	\$5,249 86	\$7,162 10
Operating expenses.....	2,090,236 03	305,164 74	5,023 27	72,084 99	8,349,916 50	724,927 47	3,581 93	7,029 56
Net operating revenue.....	\$1,838,276 96	\$92,838 59	\$838 09	\$47,902 89	\$4,861,638 38	\$1,136,807 66	\$1,667 93	\$132 75
Net operating loss.....	122,521 41	11,238 96	261 61	.....	1,504,879 12	13,983 66	.....	.....
Nonoperating revenue.....	.....	.....	.....	.....	.....	.....	.....	.....
Gross corporate income.....	\$1,969,998 37	\$104,077 55	\$374 48	\$47,902 89	\$6,416,517 50	\$1,150,790 32	\$1,667 93	\$132 75
Gross corporate loss.....	.....	.....	.....	.....	.....	.....	.....	.....
<i>Deductions.</i>								
Nonoperating revenue deductions.....	\$333 38	\$123 04	.....	\$738 00	\$153,978 00	\$75 09	.....	.....
Interest accrued on funded debt.....	763,614 00	38,285 00	\$1,818 75	\$7,600 00	3,352,761 96	305,295 42	.....	.....
Other interest deductions.....	151,132 32	13,284 40	.....	.....	448,568 94	180,444 58	.....	.....
Rent deductions.....	.....	188 29	120 00	.....	57,170 74	564,889 60	\$25 00	.....
Miscellaneous deductions.....	71,103 06	5,107 08	50 80	1,205 70	238,102 23	28,563 57	.....	.....
Total deductions.....	\$986,183 76	\$56,987 81	\$1,989 55	\$9,543 70	\$3,343,443 99	\$1,110,268 26	\$25 00	.....
Net corporate income for year.....	\$973,815 61	\$47,089 74	\$2,384 03	\$11,640 81	\$3,073,073 51	\$40,522 06	\$1,642 93	\$132 75
Net corporate loss for year.....	.....	.....	.....	.....	.....	.....	.....	.....
<i>Dividends.</i>								
Miscellaneous additions to surplus.....	\$433,995 71	\$40,036 00	\$57,307 80	.....	\$2,202,887 66	\$125,000 00	.....	\$450 00
Miscellaneous deductions from surplus.....	1944,802 02	.....	2,556 93	.....	6,699 51	15,417 58	.....	.....
Surplus on December 31, 1919.....	38,916 83	4,971 82	17,502 21	.....	\$197,147 57	47,040 50	\$851 29	.....
Surplus on December 31, 1920.....	868,930 48	26,971 14	.....	\$129,994 94	580,560 38	309,561 83	261 87	14,388 17
Deficit on December 31, 1920.....	1,714,335 58	29,063 06	19,489 05	.....	1,260,298 17	193,440 97	1,053 51	14,520 92
Deficit on December 31, 1920.....	.....	.....	.....	141,633 75	.....	.....	.....	.....

<sup>1</sup>Includes gas net revenue of \$73,375.35 and water net revenue of \$9,592.51.

<sup>2</sup>Includes water net revenue of \$906.35.

<sup>3</sup>Credit item.

<sup>4</sup>Includes water net loss of \$1,278.13.

TABLE NO. 2—Continued.  
 ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF ELECTRIC CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Tuolumne County Electric Power and Light Company	United Light, Fuel and Power Company	Universal Electric and Gas Company	Yosemite Water and Power Company	Vallejo Electric Light and Power Company	Weaverville Electric Company	Western States Gas and Electric Company	Total
Operating revenue.....	\$39,298 40	\$89,716 06	\$947,781 19	\$24,383 57	\$193,039 29	\$4,030 06	\$1,739,074 92	\$59,100,628 65
Operating expenses.....	37,891 06	70,420 59	567,019 51	16,316 95	139,022 59	2,854 35	1,141,069 37	37,590,313 29
Net operating revenue.....	\$1,407 32	\$19,295 47	\$380,761 68	\$8,076 62	\$54,016 90	\$1,175 70	\$597,985 55	\$21,510,315 36
Net operating loss.....	.....	2,330 35	121,081 29	239 55	2,781 64	.....	.....	3,741,681 89
Nonoperating revenue.....	.....	.....	.....	.....	.....	.....	.....	.....
Gross corporate income.....	\$1,407 32	\$21,025 83	\$201,842 97	\$8,316 17	\$56,798 54	\$1,175 70	\$597,985 55	\$25,251,987 25
Gross corporate loss.....	.....	.....	.....	.....	.....	.....	.....	.....
<i>Deductions.</i>	.....	.....	.....	.....	.....	.....	.....	.....
Nonoperating revenue deductions.....	.....	.....	\$2,566 62	.....	\$48 10	.....	.....	\$235,536 99
Interest accrued on funded debt.....	.....	.....	122,000 00	.....	.....	.....	\$372,952 83	12,974,337 99
Other interest deductions.....	.....	\$69 19	2,209 17	\$106 58	1,042 82	.....	18,425 33	196,374 96
Rent deductions.....	.....	71 70	.....	.....	.....	.....	.....	1,860,870 90
Miscellaneous deductions.....	\$44 58	55 49	875 80	193 47	600 00	.....	54,523 19	1,002,007 49
Total deductions.....	\$44 58	\$196 38	\$130,651 59	\$299 05	\$1,090 92	.....	\$445,901 35	\$16,269,128 33
Net corporate income for year.....	\$1,362 74	\$21,429 44	\$71,191 38	\$8,017 12	\$55,707 62	\$1,175 70	\$152,084 20	\$3,982,868 92
Net corporate loss for year.....	.....	.....	.....	.....	.....	.....	.....	.....
<i>Dividends.</i>	.....	.....	.....	.....	.....	.....	.....	.....
Miscellaneous additions to surplus.....	.....	\$41,400 00	.....	\$3,600 00	\$20,000 00	\$900 00	\$241,263 05	\$7,768,987 27
Miscellaneous deductions from surplus.....	.....	189 64	\$44 48	11,726 84	543 69	.....	\$144,507 56	3,139,699 48
Surplus on December 31, 1919.....	\$31 63	8,094 26	71,235 86	.....	12,932 34	.....	22,396 15	1,150,134 69
Deficit on December 31, 1919.....	2,349 04	19,853 37	.....	2,910 54	52,464 49	4,687 38	124,277 54	10,358,076 45
Surplus on December 31, 1920.....	3,680 16	.....	.....	10,054 50	75,183 46	4,963 06	177,210 10	13,562,422 89
Deficit on December 31, 1920.....	.....	8,021 81	.....	.....	.....	.....	.....	.....

<sup>1</sup>Water net revenue.

<sup>2</sup>Gas net revenue.

<sup>3</sup>Water net loss.



TABLE NO. 2.  
ABSTRACT OF OPERATING REVENUES OF ELECTRIC CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Alturas Electric Power Company	Amador Electric Light and Power Company	Bay Point Light and Power Company	California Oregon Power Company's	California Telephone and Light Company	Coast County Gas and Electric Company	Coast Valleys Gas and Electric Company	California Electric Generating Company <sup>1</sup>
<i>Operating Revenue.</i>								
Municipal street lighting—arc.....	\$1,016 84	\$4,454 20	\$1,599 43	\$31,031 11	\$3,544 08	\$13,457 77	\$4,303 05	.....
Municipal street lighting—incandescent.....	1,147 33	478 35	.....	601 99	44 16	8,571 53	9,486 93	.....
Municipal lighting—miscellaneous.....	589 93	427 35	.....	4,168 74	1,130 10	3,238 60	1,954 85	.....
Municipal power.....	517 07	.....	94 11	23,134 31	1,135 87	7,715 00	287 73	.....
Commercial lighting—flat rate.....	8,695 58	27,430 27	16,742 30	253,053 37	106,415 43	221,783 77	25 39	.....
Commercial lighting—metered rate.....	84 00	.....	.....	15,493 33	.....	.....	151,888 60	.....
Commercial power—flat rate.....	2,729 40	7,736 53	8,457 46	269,404 38	52,531 40	198,766 29	98 60	.....
Commercial power—metered rate.....	.....	.....	.....	243,448 40	10,165 24	6,408 00	253,764 54	.....
Railway power.....	2,567 00	.....	.....	56,838 33	55 50	23 40	5,031 68	.....
Other electric corporations.....	.....	.....	.....	.....	.....	.....	.....	.....
Rent of meters.....	.....	.....	.....	.....	.....	.....	.....	.....
Breakdown service.....	.....	.....	.....	.....	.....	.....	.....	.....
Joint electric rent revenue.....	.....	.....	.....	.....	.....	.....	.....	.....
Miscellaneous electric revenue.....	4 00	.....	.....	304 17	88 10	.....	.....	.....
<b>Total operating revenue.....</b>	<b>\$17,011 04</b>	<b>\$40,514 40</b>	<b>\$36,893 29</b>	<b>\$891,713 33</b>	<b>\$178,431 88</b>	<b>\$450,050 75</b>	<b>\$429,808 98</b>	<b>.....</b>
<i>Other Operating Revenue.</i>								
Rent of electric appliances.....	.....	.....	.....	.....	.....	\$11 00	.....	.....
Electric merchandise and jobbing revenue.....	.....	\$714 81	.....	\$4,681 39	\$806 45	673 47	\$1,092 87	.....
Sale of by-products.....	.....	.....	.....	.....	.....	.....	.....	.....
Steam sales revenue.....	.....	.....	.....	.....	.....	.....	.....	.....
<b>Total other operating revenue.....</b>	<b>.....</b>	<b>\$714 81</b>	<b>.....</b>	<b>\$4,681 39</b>	<b>\$806 45</b>	<b>\$684 47</b>	<b>\$1,092 87</b>	<b>.....</b>
<b>Total revenue.....</b>	<b>\$17,011 04</b>	<b>\$41,229 41</b>	<b>\$36,893 29</b>	<b>\$896,395 21</b>	<b>\$176,238 33</b>	<b>\$450,735 23</b>	<b>\$430,901 85</b>	<b>.....</b>

<sup>1</sup>No revenue. Leased to Great Western Power Company of California.

<sup>2</sup>Includes Oregon business.

TABLE NO. 3—Continued.  
 ABSTRACT OF OPERATING REVENUES OF ELECTRIC CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Del Monte Light and Power Company	Fontana Power Company	Fort Bragg Electric Company	Great Western Power Company of California	Holton Power Company	Lassen Electric Company	Lompoc Light and Power Company	Los Angeles Gas and Electric Corporation
<i>Operating Revenues.</i>								
Municipal street lighting—arc.....	.....	.....	\$1,922 40	\$1,408 80	\$16,230 07	\$724 00	\$2,363 47	\$215,025 28
Municipal street lighting—incandescent..	.....	.....	.....	21,703 36	.....	.....	.....	30,173 69
Municipal lighting—miscellaneous.....	.....	.....	.....	58,284 16	17,163 38	.....	449 76	4,913 99
Municipal power.....	.....	.....	17,948 13	7,942 22	.....	2,562 40	.....	839 63
Commercial lighting—flat rate.....	\$5,161 51	.....	4,444 00	1,705,794 15	270,360 37	17,252 70	13,864 52	1,483,598 88
Commercial lighting—metered rate.....	.....	.....	.....	19,735 53	.....	1,579 15	.....	.....
Commercial power—flat rate.....	.....	.....	.....	3,123,620 18	325,323 68	1,264 65	3,163 88	373,988 14
Commercial power—metered rate.....	5,005 28	.....	15,955 83	280,245 57	.....	.....	.....	.....
Railway power.....	.....	\$60,956 21	.....	138,758 08	32,744 51	.....	.....	9,389 94
Other electric corporations.....	.....	.....	.....	388 43	.....	.....	.....	4,378 20
Rent of meters.....	.....	.....	.....	7,773 43	.....	.....	.....	2,132 61
Breakdown service.....	.....	.....	.....	.....	.....	.....	.....	.....
Joint electric rent revenue.....	.....	.....	.....	.....	.....	.....	.....	.....
Miscellaneous electric revenue.....	.....	.....	.....	20,340 77	.....	.....	.....	365 00
Total operating revenue.....	\$10,166 79	\$60,956 21	\$40,170 35	\$5,411,368 47	\$661,822 01	\$23,452 90	\$19,541 32	\$2,124,805 26
<i>Other Operating Revenue</i>								
Rent of electric appliances.....	.....	.....	.....	\$56 15	.....	.....	.....	.....
Electric merchandise and jobbing revenue..	.....	.....	\$212 89	1,871 79	\$2,242 01	\$0 46	\$600 38	\$10,850 57
Sale of by-products.....	.....	.....	.....	160,181 34	.....	.....	.....	.....
Steam sales revenue.....	.....	.....	.....	292,225 23	.....	.....	.....	.....
Total other operating revenue.....	.....	.....	\$212 89	\$454,334 51	\$2,242 01	\$0 46	\$600 38	\$10,850 57
Total revenue.....	\$10,166 79	\$60,956 21	\$40,383 24	\$5,865,702 98	\$664,064 02	\$23,453 36	\$20,141 70	\$2,135,655 83

TABLE NO. 3—Continued.  
ABSTRACT OF OPERATING REVENUES OF ELECTRIC CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Mendocino Electric Light and Power Company	Middle Yuba Hydro-electric Power Company	Midland Counties Public Service Corporation	Mountain Light and Water Company <sup>2</sup>	Mt. Whitney Power and Electric Company <sup>2</sup>	Mt. Shasta Power Corporation	Napa Valley Electric Company	Needles Gas and Electric Company	Norato Utilities Company
<i>Operating Revenue.</i>									
Municipal street lighting—arc.....			\$8,038 31		\$8,404 90	\$4 00			\$702 00
Municipal street lighting—incandescent.....			1,064 91		10,104 82	56 00			
Municipal lighting—miscellaneous.....			9,924 74		3,406 90		\$2,120 75		
Municipal power.....					10,943 16				
Commercial lighting—flat rate.....			139 20		162 62	1,340 05			54 15
Commercial lighting—metered rate.....	\$2,940 60	\$1,597 56	198,836 34	\$633 23	142,751 61	753 80	19,604 01	\$32,385 28	2,678 50
Commercial power—flat rate.....			67,962 29		110,867 19	1,680 00			211 30
Commercial power—metered rate.....		31,435 90	333,290 48		394,053 36	2,468 84	7,116 18		2,273 92
Railway power.....			4,274 55		8,708 17		5,444 88		
Other electric corporations.....					1154 00				
Rent of meters.....									
Breakdown service.....									
Joint electric rent revenue.....	4,716 25				46 48	82 79	761 79		26 44
Miscellaneous electric revenue.....									
<b>Total operating revenue.....</b>	<b>\$7,656 85</b>	<b>\$33,033 46</b>	<b>\$611,640 82</b>	<b>\$633 23</b>	<b>\$689,191 25</b>	<b>\$6,589 38</b>	<b>\$35,047 61</b>	<b>\$32,385 28</b>	<b>\$5,946 31</b>
<i>Other Operating Revenue.</i>									
Rent of electric appliances.....			1825 00		\$49 50				
Electric merchandise and jobbing revenue.....		\$1,147 15	1,998 16		1,170 19	\$154 64	\$2,998 42		\$912 59
Sale of by-products.....									
Steam sales revenue.....									
<b>Total other operating revenue.....</b>		<b>\$1,147 15</b>	<b>\$1,973 16</b>		<b>\$1,219 68</b>	<b>\$154 64</b>	<b>\$2,998 42</b>		<b>\$912 59</b>
<b>Total revenue.....</b>	<b>\$7,656 85</b>	<b>\$34,180 61</b>	<b>\$613,613 98</b>	<b>\$633 23</b>	<b>\$690,410 93</b>	<b>\$6,744 02</b>	<b>\$38,046 03</b>	<b>\$32,385 28</b>	<b>\$6,858 90</b>

<sup>1</sup>Debit item.<sup>2</sup>Sold to Southern California Edison Company June 30, 1920.<sup>3</sup>Sold to Santa Cruz County Utilities, May 1, 1920.

TABLE NO. 3—Continued.  
 ABSTRACT OF OPERATING REVENUES OF ELECTRIC CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Ojai Power Company	Ontario Power Company	Pacific Gas and Electric Company	Pineole Light and Power Company	Plumas Light and Power Company	San Diego Consolidated Gas and Electric Company	San Joaquin Light and Power Corporation	Santa Barbara Electric Company	Santa Cruz County Utilities
<i>Operating Revenues.</i>									
Municipal street lighting—ave.	.....	.....	.....	.....	.....	.....	.....	.....	.....
Municipal street lighting—incandescent.	.....	.....	.....	.....	.....	.....	.....	.....	.....
Municipal lighting—miscellaneous.	.....	.....	.....	.....	.....	.....	.....	.....	.....
Municipal power.	.....	.....	.....	.....	.....	.....	.....	.....	.....
Commercial lighting—flat rate.	.....	.....	.....	.....	.....	.....	.....	.....	.....
Commercial lighting—metered rate.	.....	.....	.....	.....	.....	.....	.....	.....	.....
Commercial power—flat rate.	.....	.....	.....	.....	.....	.....	.....	.....	.....
Commercial power—metered rate.	.....	.....	.....	.....	.....	.....	.....	.....	.....
Railway power.	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other electric corporations.	.....	.....	.....	.....	.....	.....	.....	.....	.....
Rent of meters.	.....	.....	.....	.....	.....	.....	.....	.....	.....
Breakdown service.	.....	.....	.....	.....	.....	.....	.....	.....	.....
Joint electric rent revenue.	.....	.....	.....	.....	.....	.....	.....	.....	.....
Miscellaneous electric revenue.	.....	.....	.....	.....	.....	.....	.....	.....	.....
<b>Total operating revenue.</b>	<b>\$24,491 04</b>	<b>\$201,117 41</b>	<b>\$22,409,100 08</b>	<b>\$13,860 00</b>	<b>\$4,028 56</b>	<b>\$1,485,409 91</b>	<b>\$2,907,533 13</b>	<b>\$390,367 22</b>	<b>\$4,387 18</b>
<i>Other Operating Revenues.</i>									
Rent of electric appliances.	.....	.....	.....	.....	.....	.....	.....	.....	.....
Electric merchandise and jobbing revenue.	.....	.....	.....	.....	.....	.....	.....	.....	.....
Sale of by-products.	.....	.....	.....	.....	.....	.....	.....	.....	.....
Steam sales revenue.	.....	.....	.....	.....	.....	.....	.....	.....	.....
<b>Total other operating revenue.</b>	<b>\$24,491 04</b>	<b>\$204,377 04</b>	<b>\$22,764,493 79</b>	<b>\$13,860 00</b>	<b>\$4,028 56</b>	<b>\$1,512,341 48</b>	<b>\$3,926,512 90</b>	<b>\$398,003 33</b>	<b>\$4,387 18</b>
<b>Total revenue.</b>	<b>\$24,491 04</b>	<b>\$204,377 04</b>	<b>\$22,764,493 79</b>	<b>\$13,860 00</b>	<b>\$4,028 56</b>	<b>\$1,512,341 48</b>	<b>\$3,926,512 90</b>	<b>\$398,003 33</b>	<b>\$4,387 18</b>

TABLE NO. 3—Continued.  
ABSTRACT OF OPERATING REVENUES OF ELECTRIC CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Snow Mountain Water and Power Company	Southern California Edison Company	The Southern Sierras Power Company	Surprise Valley Electric Light and Power Company	The Truckee Electric Light and Power Company	Tuolumne County Electric Power Company	United Light, Fuel and Power Company
<i>Operating Revenue.</i>							
Municipal street lighting—arc		\$99,813 41	\$2,548 20	\$530 10		\$1,344 94	\$3,041 40
Municipal street lighting—incandescent		278,477 58	11,927 75				306 84
Municipal lighting—miscellaneous		39,987 28					86 39
Municipal power		245,958 24	35,397 57		\$7,162 10		
Commercial lighting—flat rate		5,921 84		38 00			
Commercial lighting—metered rate		3,197,055 51	194,003 23	3,377 40		24,810 76	33,738 58
Commercial power—flat rate		1,762 54					
Commercial power—metered rate		5,402,647 46	1,096,773 21	793 47			3,464 01
Railway power		2,417,504 27					
Other electric corporations		1,464,689 70	498,664 84				
Rent of meters		152 14					
Breakdown service							
Joint electric rent revenue		3,900 00					
Miscellaneous electric revenue		4,721 07	13,290 82				46 80
<b>Total operating revenue</b>	<b>\$119,638 07</b>	<b>\$13,159,561 04</b>	<b>\$1,857,472 61</b>	<b>\$4,738 97</b>	<b>\$7,162 10</b>	<b>\$26,155 70</b>	<b>\$40,684 11</b>
<i>Other Operating Revenue.</i>							
Rent of electric appliances		\$7,835 85	\$193 25				
Electric merchandise and jobbing revenue		44,157 99	4,073 27	\$610 89		\$13,142 70	
Sale of by-products	\$21 95						
Steam sales revenue	277 86						\$49,031 95
<b>Total other operating revenue</b>	<b>\$299 81</b>	<b>\$51,993 84</b>	<b>\$4,263 52</b>	<b>\$610 89</b>		<b>\$13,142 70</b>	<b>\$49,031 95</b>
<b>Total revenue</b>	<b>\$119,937 88</b>	<b>\$13,211,554 88</b>	<b>\$1,861,736 13</b>	<b>\$5,249 86</b>	<b>\$7,162 10</b>	<b>\$39,298 40</b>	<b>\$89,716 06</b>

TABLE NO. 3—Continued  
 ABSTRACT OF OPERATING REVENUES OF ELECTRIC CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Universal Electric and Gas Company	Vacaville Water and Power Company	Vallejo Electric Light and Power Company	Weaverville Electric Company	Western States Gas and Electric Company	Total
<i>Operating Revenues.</i>						
Municipal street lighting—arc.....			\$11,890 12		\$56,243 85	\$753,333 05
Municipal street lighting—incandescent.....		\$1,478 65	1,008 59		28,549 14	1,112,063 08
Municipal lighting—miscellaneous.....		40 00	735 40			210,321 43
Municipal power.....			483 02			622,297 08
Commercial lighting—flat rate.....			2,147 50	\$3,200 00	10,199 34	196,132 93
Commercial lighting—metered rate.....	\$425,223 36	13,326 19	137,067 81	784 05	734,325 35	19,858,407 72
Commercial power—flat rate.....						419,992 40
Commercial power—metered rate.....	208,178 30	6,440 12	20,800 90		819,547 08	24,021,073 72
Railway power.....					83,259 29	5,453,405 31
Other electric corporations.....						4,211,226 10
Rent of meters.....				48 00		64,788 00
Breakdown service.....						13,478 85
Joint electric rent revenue.....					1,375 00	23,433 82
Miscellaneous electric revenue.....			177 52		4,689 30	1,090,403 58
Total operating revenue.....	\$632,400 66	\$21,284 06	\$174,127 86	\$4,030 05	\$1,738,208 35	\$58,051,364 07
<i>Other Operating Revenue.</i>						
Rent of electric appliances.....						\$14,119 58
Electric merchandise and jobbing revenue.....	\$68 38	\$3,108 61	\$18,911 43		\$682 79	149,044 18
Sale of by-products.....					183 78	184,527 75
Steam sales revenue.....	14,312 15					721,553 04
Total other operating revenue.....	\$14,380 53	\$3,108 61	\$18,911 43		\$866 57	\$1,049,264 56
Total revenue.....	\$647,781 19	\$24,393 57	\$193,039 29	\$4,030 05	\$1,739,074 92	\$59,100,628 66

TABLE NO. 4.  
ABSTRACT OF OPERATING EXPENSES CLASS "A" ELECTRIC CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	California-Oregon Power Company <sup>1</sup>	Coast Counties Gas and Electric Company	Coast Valleys Gas and Electric Company	Great Western Power Company of California	Holton Power Company	Los Angeles Gas and Electric Corporation	Midland Counties Public Service Corporation
<i>Production Expenses.</i>							
Superintendence.....	\$3,413 58	\$1,073 02	\$601 09	\$33,348 38	\$450 40	\$16,819 81	.....
Water collection labor and expense.....	915 13	2,404 55	.....	16,567 62	.....	.....	.....
Water for hydraulic power.....	1,917 38	.....	.....	.....	.....	.....	.....
Steam generation labor.....	.....	569 18	5,332 65	59,183 11	304 61	23,177 35	.....
Fuel for steam.....	.....	1,864 88	41,114 32	704,478 73	1,225 76	647,487 18	.....
Steam generator supplies.....	.....	.....	3,163 71	12,348 86	15 67	10,894 50	.....
Steam from other sources.....	.....	.....	.....	.....	.....	.....	.....
Producer gas labor.....	.....	.....	.....	.....	89 40	.....	.....
Fuel for gas.....	.....	.....	.....	.....	86 71	.....	.....
Producer gas supplies.....	.....	.....	.....	.....	38 60	.....	.....
Power gas from other sources.....	.....	.....	.....	.....	.....	.....	.....
Electric plant labor.....	27,692 86	.....	5,737 88	56,318 27	.....	41,999 88	.....
Electric plant supplies.....	120 61	3,619 61	1,649 26	8,291 80	334 48	4,503 98	.....
Electric energy from other sources.....	3,104 30	101,386 87	156,711 56	11,773 60	703 71	162,365 08	.....
General labor and supplies.....	2,515 54	225 41	871 19	15,859 58	339,580 43	5,850 76	\$307,153 76
Repairs to dams, water conduits and penstocks.....	4,811 05	114 94	.....	1,238 77	.....	.....	.....
Repairs to power plant buildings and general structures.....	2,044 48	120 60	353 51	10,403 10	48 27	1,485 77	.....
Repairs to boilers, furnaces and accessories.....	2,768 67	46 96	.....	6,135 74	.....	.....	.....
Repairs to steam power plant equipment.....	.....	360 08	6,022 33	28,436 53	990 51	34,779 95	.....
Repairs to gas producer and accessories.....	.....	1,094 93	1,325 28	73,065 77	259 36	31,297 63	.....
Repairs to gas power plant equipment.....	.....	.....	.....	.....	1,017 64	.....	.....
Repairs to miscellaneous production equipment.....	.....	.....	.....	.....	6,813 83	.....	.....
Total production expenses.....	\$60,013 61	\$116,002 54	\$223,099 84	\$1,033,665 55	\$352,181 49	\$981,692 21	\$307,153 76
<i>Transmission Expenses.</i>							
Superintendence.....	\$808 15	\$1,370 23	\$1,216 04	\$7,921 88	.....	.....	\$727 49
Inspecting and patrolling.....	16,994 01	191 80	576 14	10,761 49	.....	.....	1,674 21
Substation labor.....	2,129 56	4,553 77	2,892 16	68,856 06	.....	.....	969 46
Substation supplies and expenses.....	87 34	.....	.....	4,631 28	.....	.....	83 66
General labor and supplies.....	3,865 03	798 35	131 90	13,164 11	.....	.....	526 68
Repairs to overhead transmission system.....	13,837 53	9,978 00	4,077 06	13,328 69	.....	.....	978 54
Repairs to underground transmission system.....	.....	.....	.....	.....	.....	.....	.....
Repairs to substation buildings and general structures.....	241 12	270 07	1 96	3,139 46	.....	.....	31 87
Repairs to substation equipment.....	1,829 87	466 12	1,533 61	4,873 92	.....	.....	569 66
Repairs to miscellaneous transmission equipment.....	190 95	18 88	56 27	268 48	.....	.....	71 17
Total transmission expenses.....	\$30,471 56	\$17,567 22	\$10,494 15	\$137,924 39	.....	.....	\$6,521 47

<sup>1</sup>Includes Oregon business.

<sup>2</sup>Credit item.

TABLE NO. 4—Continued.  
 ABSTRACT OF OPERATING EXPENSES CLASS "A" ELECTRIC CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Mt. Whitney Power and Electric Company <sup>1</sup>	Ontario Power Company	Pacific Gas and Electric Company	San Diego Consolidated Gas and Electric Company	San Joaquin Light and Power Corporation	Santa Barbara Electric Company	Snow Mountain Water and Power Company
<i>Production Expenses.</i>							
Superintendence.....	\$3,285 63		\$57,392 77	\$7,439 19	\$12,125 27	\$417 10	\$800 00
Water collection labor and expense.....	10,242 79	\$274 65	158,016 49		15,309 54		2,261 25
Water for hydraulic power.....					1 00		
Steam generation labor.....	4,892 42		330,263 14	18,700 67	55,218 00	1,182 35	
Fuel for steam.....	87,157 12		4,560,335 48	519,439 59	399,185 00	14,785 15	
Steam generator supplies.....	239 56		42,919 81	11,279 59	5,298 99	277 85	
Steam from other sources.....							
Fuel for gas.....							
Producer gas labor.....							
Power gas from other sources.....							
Producer gas supplies.....							
Electric plant labor.....	11,343 06	5,551 42	187,919 23	15,578 07	51,597 99	1,333 05	6,800 17
Electric plant supplies.....	710 39	228 70	9,994 43	2,391 81	4,981 81	408 54	316 73
Electric energy from other sources.....	31,459 39	39,015 60	1,161,578 59	29,943 90	227,290 19	136,014 73	
General labor and supplies.....	3,359 82		159,169 06	3,085 72	14,858 65	231 25	
Repairs to dams, water conduits and penstocks.....	3,125 32	111 35	232,267 62		7,193 82		124 17
Repairs to power plant buildings and general structures.....	1,851 27	142 20	63,260 04	629 00	5,707 21		447 01
Repairs to hydraulic power plant equipment.....	2,574 27	145 22	157,954 90		9,405 63		149 41
Repairs to boilers, furnaces and accessories.....	711 88		251,562 88	23,604 82	14,436 55	903 66	1,260 92
Repairs to steam power plant equipment.....	320 28		186,180 02	8,581 39	33,576 58	822 62	
Repairs to gas producers and accessories.....							
Repairs to gas power plant equipment.....							
Repairs to miscellaneous production equipment.....							
Total production expenses.....	\$161,894 86	\$45,469 14	\$7,592,208 56	\$642,232 23	\$687,250 38	\$156,494 30	\$12,202 78



Transmission Expenses.									
Superintendence.....	\$203 93	.....	\$28,955 96	.....	\$3,075 06	.....	.....	.....	\$810 38
Inspecting and patrolling.....	1,413 70	.....	109,910 76	.....	6,323 21	.....	.....	.....	5,501 26
Substation labor.....	.....	.....	90,789 55	.....	2,828 66	.....	.....	.....	.....
Substation supplies and expenses.....	31 47	.....	5,046 06	.....	740 21	.....	.....	.....	62 84
General labor and supplies.....	649 63	.....	24,938 40	.....	11,108 10	.....	.....	.....	33 23
Repairs to overhead transmission system.....	1,279 34	.....	119,800 81	.....	11,163 18	.....	.....	.....	3,980 55
Repairs to underground transmission system.....	.....	.....	.....	.....	208 01	.....	.....	.....	.....
Repairs to substation buildings and general structures.....	.....	.....	2,562 09	.....	309 26	.....	.....	.....	.....
Repairs to substation equipment.....	.....	.....	30,828 89	.....	3,343 58	.....	.....	.....	128 54
Repairs to miscellaneous transmission equipment.....	.....	.....	12,863 27	.....	2,380 86	.....	.....	.....	49 94
Total transmission expenses.....	\$3,667 26	.....	\$420,416 09	.....	\$42,443 71	.....	\$3,766 03	.....	\$10,563 26

Sold to Southern California Edison Company, June 30, 1920.

TABLE NO. 4—Continued.  
 ABSTRACT OF OPERATING EXPENSES CLASS "A" ELECTRIC CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1930.

	Southern California Edison Company	The Southern Sierras Power Company	Universal Electric and Gas Company	Vallejo Electric Light and Power Company	Western States Gas and Electric Company	Total
<i>Production Expenses.</i>						
Superintendence.....	\$120,048 50	\$8,398 78			\$6,740 98	\$273,214 50
Water collection labor and expense.....	31,634 42	1,731 12			5,890 21	246,337 77
Steam for hydraulic power.....		420 00				2,338 28
Steam generation labor.....	119,979 15	5,169 34	\$19,103 02		12,856 40	655,940 39
Fuel for steam.....	2,428,413 27	96,663 83	44,009 35		60,215 03	9,568,974 08
Steam generator supplies.....	43,001 79	680 39	2,814 84		3,765 04	136,730 60
Steam from other sources.....						89 40
Producer gas labor.....						3,351 40
Fuel for gas.....		3,264 69				38 60
Producer gas supplies.....						
Power gas from other sources.....						
Electric plant labor.....	241,700 35	41,311 53	8,668 02		24,678 82	720,607 08
Electric plant supplies.....	35,067 27	4,122 80	670 27		564 38	78,344 90
Electric energy from other sources.....	270,918 05	103 62	279,631 52	\$36,957 56	442,399 42	3,737,366 06
General labor and supplies.....	126,632 98	20,415 99			5,465 70	358,711 23
Repairs to dams, water conduits and penstocks.....	16,637 63	2,869 53			28,200 87	300,027 62
Repairs to power plant buildings and general structures.....	19,539 50	3,196 65	1,663 01		634 55	111,341 55
Repairs to hydraulic power plant equipment.....	46,061 35	7,130 33			2,254 05	236,234 44
Repairs to boilers, furnaces and accessories.....	102,762 65	5,220 92	1,496 19		1,523 74	472,812 76
Repairs to steam power plant equipment.....	85,394 12	5,686 98	2,403 41		1,300 01	439,248 17
Repairs to gas producers and accessories.....		3,407 45				1,017 64
Repairs to gas power plant equipment.....	110,347 42	2,100 61			41 88	10,223 10
Repairs to miscellaneous production equipment.....						57,983 49
Total production expenses.....	\$3,577,743 61	\$184,784 56	\$360,479 63	\$36,957 56	\$596,521 08	\$17,292,966 68
<i>Transmission Expenses.</i>						
Superintendence.....	\$28,794 14	\$4,086 55			\$1,887 96	\$78,726 26
Inspecting and retrolling.....	45,624 05	14,990 02			7,452 92	229,463 47
Substation labor.....	40,052 85	15,321 33			10,226 45	247,730 82
Substation supplies and expenses.....	9,874 24	3,819 31			3,894 44	31,222 36
General labor and supplies.....	32,735 64	1,471 24			478 65	89,885 59
Repairs to overhead transmission system.....	18,589 73	3,470 43			16,355 20	220,287 30
Repairs to underground transmission system.....						298 91
Repairs to substation buildings and general structures.....	5,971 55	1,228 91			473 11	19,098 58
Repairs to substation equipment.....	11,019 41	14,401 08			4,097 71	73,921 99
Repairs to miscellaneous transmission equipment.....	2,167 12	409 13			553 19	18,968 26
Total transmission expenses.....	\$203,819 64	\$59,288 00			\$45,389 63	\$1,010,202 54

\*Credit item. Includes credits of \$23,129.76 electric expense transferred—credit and \$97,778.37 production expense transferred—credit.

\*Credit item.

TABLE NO. 4—Continued.  
ABSTRACT OF OPERATING EXPENSES CLASS "A" ELECTRIC CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	California Oregon Power Company <sup>1</sup>	Coast County Gas and Electric Company	Coast Valley Gas and Electric Company	Great Western Power Company of California	Hollon Power Company	Los Angeles Gas and Electric Corporation	Midland County Public Service Corporation
<i>Distribution Expenses.</i>							
Superintendence.....	\$1,008 65	\$6,450 40	\$2,035 88	\$48,887 37	\$9,070 91	\$27,769 19	\$4,618 67
Substation labor.....	143 62	167 77	1,196 13	47,541 66	8,289 77	8,480 85	5,337 71
Substation supplies and expenses.....	545 50		191 31	3,470 70	693 90	2,253 46	1,728 06
Storage battery labor.....							
Settling and removing transformers and meters.....	11,700 77	1,771 26	1,222 82	17,328 16	4,821 15	14,938 36	4,406 91
Inspecting and patrolling.....	5,064 26	301 31	306 03	33,022 93	724 64	26,979 29	1,683 38
Electric meter operation.....	2,466 82	661 88	30 46	18,767 76	1,700 00	8,746 33	5,363 10
Commercial are labor.....	9 75		10 27			559 94	
Commercial are supplies and repairs.....						356 64	8 65
Commercial incandescent lamp installation and renewals.....	2 00		4 33	990 98			
Inspection and repairs of consumers' installations.....	1,111 18	3,608 30	151 85	17,733 26	830 36	23,087 07	3,390 25
Municipal street are labor.....	883 44	3,720 18	156 63	145 16			
Municipal street are supplies.....	1,660 11		497 06	550 89			
General labor and supplies.....		7,538 50	864 08	9,397 20	510 14	27,968 22	227 08
Repairs to substation buildings and general structures.....	640 80	14 70	2,078 41	6,340 46	261 04	140 37	1,944 46
Repairs to substation equipment.....	3,473 87	130 34	403 74	6,340 46	6,724 68	321 60	1,011 49
Repairs to overhead distribution system.....	11,987 58	11,273 84	2,704 35	69,523 80	1,563 41	4,727 13	4,604 08
Repairs to underground distribution system.....	8 59	1 33		22,245 35		4,192 77	
Repairs to line transformers and devices.....	5,056 67	1,160 45	3,440 55	26,786 65	1,369 94	2,394 18	5,577 49
Repairs to electric services.....	2,019 10	1,540 19	190 49	9,580 52	240 95	10,086 82	1,094 53
Repairs to electric meters.....	545 93	269 05	622 36	3,208 08	391 23	2,136 15	435 07
Repairs to municipal street lighting system.....	1,025 50	1,033 12	389 14	2,154 33	2,108 65	6,961 62	567 16
Repairs to commercial are lamps.....	3 61			7 75		6 78	
Repairs to installations on consumers' premises.....		4 15	917 00	177 52		174 83	118 71
Repairs to miscellaneous distribution equipment.....	467 45	6 32	124 85	569 33	65 47	182 20	445 82
<b>Total distribution expenses.....</b>	<b>\$50,415 20</b>	<b>\$39,643 09</b>	<b>\$16,576 56</b>	<b>\$338,977 81</b>	<b>\$39,272 24</b>	<b>\$166,434 80</b>	<b>\$42,719 75</b>
<i>Commercial Expenses.</i>							
New business expenses.....	\$6,943 25	\$4,599 85	\$1,311 74	\$94,860 33	\$7,317 31	\$18,257 16	\$13,427 42
Free installation expenses.....	259 96	32			1 50		
Commercial department salaries and expenses.....	14,153 90	10,209 12	7,917 39	76,381 02	25,173 74	34,952 92	4,235 16
Commercial department collecting.....	6,024 98	4,853 38	1,765 39	15,896 97	1,707 41	17,290 55	5,345 68
Commercial department collections.....	6,449 49	3,245 31	1,468 34	16,962 44	1,928 32	31,906 83	6,386 95
Miscellaneous commercial expenses.....	327 38	1,124 12	2,465 28		906 63	4,782 86	111 73
<b>Total commercial expenses.....</b>	<b>\$34,159 05</b>	<b>\$23,762 10</b>	<b>\$14,948 14</b>	<b>\$194,089 76</b>	<b>\$36,821 91</b>	<b>\$107,090 32</b>	<b>\$39,506 94</b>

<sup>1</sup>Includes Oregon business.  
\*Credit item.

TABLE NO. 4—Continued.  
ABSTRACT OF OPERATING EXPENSES CLASS "A" ELECTRIC CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Mt. Whitney Power and Electric Company <sup>1</sup>	Ontario Power Company	Pacific Gas and Electric Company	San Diego Consolidated Gas and Electric Company	San Joaquin Light and Power Corporation	Santa Barbara Electric Company	Snow Mountain Water and Power Company
<i>Distribution Expenses.</i>							
Superintendence.....	\$13,935 05	\$2,206 32	\$119,774 27	\$8,609 36	\$12,131 28	\$3,108 73	.....
Substation labor.....	9,805 81	4,178 36	408,064 03	6,850 54	33,812 52	165 30	.....
Substation supplies and expenses.....	3,512 44	1,262 41	58,146 77	169 62	13,671 67	221 25	.....
Storage battery labor.....	.....	.....	144 11	.....	.....	.....	.....
Storage battery supplies and expenses.....	.....	.....	4 25	.....	.....	.....	.....
Setting and removing transformers and meters.....	16,330 61	3,198 05	102,670 14	16,967 10	31,265 26	2,276 83	.....
Inspecting and patrolling.....	1,659 80	.....	46,664 41	8,978 26	5,112 28	356 35	.....
Electric meter operations.....	4,277 96	568 25	46,664 41	6,739 77	23,164 62	232 98	.....
Commercial are labor.....	.....	.....	2,028 11	.....	53 66	.....	.....
Commercial are supplies and repairs.....	.....	.....	2,265 30	.....	5 67	.....	.....
Commercial fluorescent lamp installation and renewals.....	.....	.....	192 81	.....	831 64	11 75	.....
Inspection and repairs of consumers' installations.....	8,170 15	294 66	57,885 44	14,117 04	21,068 09	3,967 08	.....
Municipal street are labor.....	1,832 44	2,940 96	34,160 30	6,906 80	6,318 53	629 64	.....
Municipal street are supplies.....	2,894 43	.....	50,667 46	6,977 16	4,493 38	967 01	.....
General labor and supplies.....	2,608 02	.....	286,766 78	39 23	21,920 96	746 78	.....
Repairs to substation buildings and general structures.....	366 37	146 91	38,270 10	366 25	2,763 56	.....	.....
Repairs to substation equipment.....	1,047 27	152 38	170,832 35	1,427 37	13,899 66	.....	.....
Repairs to overhead distribution system.....	6,622 67	3,762 39	243,221 08	15,492 21	26,379 50	4,160 16	.....
Repairs to underground distribution system.....	.....	.....	43,663 78	.....	.....	.....	.....
Repairs to line transformers and devices.....	11,168 30	486 69	49,178 69	9,006 16	33,416 41	234 80	.....
Repairs to electric meters.....	511 11	.....	36,008 57	1,466 71	6,330 43	3,029 39	.....
Repairs to electric meters.....	832 87	.....	19,237 74	1,512 04	5,727 55	17 70	.....
Repairs to municipal street lighting system.....	326 41	191 94	32,361 64	2,039 30	4,915 84	1,967 63	.....
Repairs to commercial are lamps.....	.....	.....	2,006 09	.....	.....	.....	.....
Repairs to installations on consumers' premises.....	42 69	.....	3,890 62	.....	1,128 16	3 40	.....
Repairs to miscellaneous distribution equipment.....	1 76	.....	149,648 73	.....	6,667 88	43	.....
Total distribution expenses.....	\$85,479 03	\$19,468 26	\$1,905,674 82	\$106,889 18	\$276,937 51	\$22,012 95	.....
<i>Commercial Expenses.</i>							
New business expenses.....	.....	.....	\$85,018 04	.....	\$85,246 15	\$5,297 81	.....
Free installation expenses.....	\$4,979 98	\$3,795 93	8,866 08	\$19,006 73	.....	21 06	.....
Commercial department salaries and expenses.....	116 20	754 63	541,710 31	21,018 28	47,047 57	6,270 17	.....
Commercial department indexing.....	7,696 74	6,132 19	72,417 92	8,013 84	26,674 68	4,163 70	.....
Commercial department collections.....	6,781 14	2,037 98	150,337 74	9,061 90	28,021 09	6,227 53	.....
Commercial department other.....	8,112 56	1,140 59	1,974 95	.....	365 06	3,873 18	.....
Miscellaneous commercial expenses.....	577 86	1,764 91	.....	.....	.....	.....	.....
Total commercial expenses.....	\$28,131 04	\$16,626 13	\$890,325 04	\$86,089 84	\$157,335 52	\$25,863 54	.....

<sup>1</sup>Sold to Southern California Edison Company, June 30, 1920.  
<sup>2</sup>Credit item.

TABLE NO. 4—Continued.  
ABSTRACT OF OPERATING EXPENSES CLASS "A" ELECTRIC CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Southern California Edison Company	The Southern Sierras Power Company	Universal Electric and Gas Company	Vallejo Electric Light and Power Company	Western States Gas and Electric Company	Total
<i>Distribution Expenses.</i>						
Superintendence.....	\$100,715 41	\$15,970 56	\$2,019 86	\$3,150 14	\$10,675 58	\$333,431 58
Substation labor.....	109,240 13	5,877 31	6,104 58	1,616 82	.....	656,714 78
Substation supplies and expenses.....	18,064 83	2,014 05	1,820 42	194 18	.....	106,977 87
Storage battery labor.....	.....	.....	.....	.....	.....	14 11
Storage battery supplies and expenses.....	.....	.....	.....	.....	.....	14 25
Setting and removing transformers and meters.....	75,575 54	6,503 50	4,162 50	3,009 34	16,788 06	334,907 30
Impeding and patrolling.....	19,512 81	3,186 63	2,324 23	40 14	782 15	152,589 90
Electric meter operations.....	31,051 77	4,716 33	3,490 00	1,313 59	6,836 32	120,047 88
Commercial are labor.....	36 80	.....	.....	.....	.....	2,644 41
Commercial are supplies and repairs.....	11,017 05	27 47	.....	.....	.....	2,872 08
Commercial incandescent lamp installation and renewals.....	62,310 37	5,013 20	4,866 90	.....	4,370 69	4,048 73
Inspection and repairs of consumers' installations.....	14,335 61	.....	.....	169 82	11,901 90	242,909 95
Municipal street are labor.....	32,232 51	.....	.....	412 59	2,238 22	71,356 77
Municipal street are supplies.....	26,667 26	572 34	1,562 00	1,486 94	6,321 01	106,710 69
General labor and supplies.....	25,776 64	1,267 16	1,520 78	.....	2,792 99	342,699 69
Repairs to substation buildings and general structures.....	63,284 20	7,778 26	3,040 47	214 86	.....	47,205 12
Repairs to substation equipment.....	25,174 49	13,218 90	3,040 47	.....	.....	238,431 20
Repairs to overhead distribution system.....	218 62	.....	1,168 82	1,691 83	33,862 88	623,402 82
Repairs to underground distribution system.....	74,389 29	3,896 54	3,675 76	24 06	231 09	72,686 32
Repairs to line transformers and devices.....	25,665 96	1,117 16	1,304 43	30 28	6,789 13	238,856 86
Repairs to electric meters.....	6,664 71	1,906 88	228 97	1,806 68	3,716 40	103,749 42
Repairs to municipal street lighting system.....	24,324 26	1,490 61	.....	313 73	1,410 40	44,149 46
Repairs to municipal are lamps.....	891 62	166 63	149 63	110 02	6,872 41	88,868 47
Repairs to installations on consumers' premises.....	2,832 86	283 40	802 40	.....	.....	2,914 78
Repairs to miscellaneous distribution equipment.....	171 81	.....	.....	.....	235 64	9,458 76
Total distribution expenses.....	\$713,662 47	\$73,806 00	\$38,246 98	\$15,444 99	\$112,894 87	\$4,067,696 51
<i>Commercial Expenses.</i>						
New business expenses.....	\$40,803 02	\$18,968 23	\$16,087 41	\$869 66	\$7,983 83	\$394,262 80
Free installation expenses.....	1,342 62	29 40	.....	162 74	51 01	11,473 80
Commercial department salaries and expenses.....	97,842 10	26,396 60	13,140 06	5,000 04	21,391 71	966,109 10
Commercial department indexing.....	62,028 23	7,260 74	2,524 76	1,709 26	9,891 76	286,172 46
Commercial department collections.....	111,637 96	8,234 46	4,812 92	588 49	9,833 60	406,863 61
Miscellaneous commercial expenses.....	72,140 82	3,628 49	1,066 20	1,060 60	.....	96,819 07
Total commercial expenses.....	\$386,189 65	\$63,497 92	\$37,631 34	\$10,020 79	\$49,151 91	\$2,126,820 84
Credit item.....	.....	.....	.....	.....	.....	.....

TABLE NO. 4—Continued.  
 ABSTRACT OF OPERATING EXPENSES CLASS "A" ELECTRIC CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	California- Oregon Power Company <sup>1</sup>	Coast Counties Gas and Electric Company	Coast Valleys Gas and Electric Company	Great Western Power Company of California	Holton Power Company	Los Angeles Gas and Electric Corporation	Midland Counties Public Service Corporation
<i>General and Miscellaneous Expenses.</i>							
Salaries of general offices.....	\$21,856 42	\$5,863 73	\$6,783 27	\$84,366 84	\$6,790 83	\$17,843 77	\$1,233 04
Salaries of general office clerks.....	45,911 67	3,520 15	5,236 67	41,183 15	17,347 01	11,732 63	5,555 83
Miscellaneous general office supplies and expenses.....	13,437 42	1,850 06	5,081 87	64,738 43	10,085 89	11,785 01	12,719 17
Law expenses—general.....	12,293 21	607 00	1,541 16	10,533 33	5,491 79	9,310 42	2,231 83
Railroad commission expenses.....	65 08	510 30	3,085 26	279 70	2,480 77	550 10	50 47
Injuries and damages.....		1,921 98	2,234 74	23,787 83		3,482 10	2,538 43
Relief department and expenses.....						2,869 53	
Electric franchise requirements.....	6 75						
Other general expenses.....	2,759 05	2,954 97	4,133 39	2,088 00	215 00	12,807 54	
Insurance.....	17,112 09	8,309 57	5,153 89	7,960 88	4,959 03	957 14	1,821 12
Repairs to general structures.....	477 04	4 50		770 55	119 07	1,065 13	48 07
Repairs to general equipment—office equipment.....	21 12	224 76	246 56	190 89	11 70	461 80	10 00
Repairs to general equipment—shop equipment.....	2,649 51	11 61			23 48		
Repairs to general equipment—store equipment.....	5,845 08						
Repairs to general equipment—stable and garage equipment.....		47					
Repairs to general equipment—miscellaneous.....		339 83			105 01		54 49
Repairs to telephone lines.....	1,598 76			3,090 04	239 44		1,541 48
Repairs to roads, trestles and bridges.....	32 44				4 70		
Electric expenses transferred.....			\$15,839 50	\$101,969 51			\$1,100 97
Or.....							
Joint operating expenses.....							
Undistributed adjustments—balances.....	338 52		52		374 63	355 43	388 60
Extraordinary repairs.....						703 40	703 00
Repairs charged to reserve.....							
Or.....							
Total general and miscellaneous expenses.....	\$124,134 55	\$26,121 09	\$17,650 79	\$137,090 13	\$48,249 35	\$67,927 74	\$26,614 36
<i>Other Expenses.</i>							
By-product expense.....				\$60,993 64		\$9,140 81	
Steam sales expense.....				265,743 87			
Total other expenses.....				\$326,737 51		\$9,140 81	
Taxes.....	\$47,968 29	\$32,394 38	\$22,401 12	\$432,661 67	\$24,771 01	\$130,797 18	\$23,517 25

<i>General Amortization of Capital.</i>									
Amortization of franchises and patents.....									
Depreciation of plant and equipment.....	\$45,768 44	\$45,104 65							\$4,766 12
Depreciation of production capital.....	39,340 80								7,743 11
Depreciation of transmission capital.....	40,173 22								20,381 43
Depreciation of distribution capital.....	10,568 63								2,513 92
Depreciation of general capital.....									
Total general amortization of capital.....	\$134,911 09	\$945,104 65	\$15,183 00	\$360,000 00	\$831,484 00	\$157,537 89	\$35,303 48		
<i>Recapitalization of Expenses.</i>									
Production expenses.....	\$50,013 61	\$116,002 54	\$223,099 84	\$1,038,665 55	\$352,181 49	\$681,092 21	\$307,153 75		
Transmission expenses.....	39,471 56	17,567 22	10,494 15	137,924 39			5,321 47		
Distribution expenses.....	50,415 20	36,643 09	16,576 66	338,977 81	30,373 24	166,434 80	43,719 75		
Commercial expenses.....	34,159 05	23,703 10	14,948 14	194,069 76	36,821 91	107,040 32	29,506 94		
General and miscellaneous expenses.....	124,134 55	26,121 09	17,650 79	137,020 13	48,249 35	67,927 74	26,614 86		
Other expenses.....				326,737 51		9,140 81			
Taxes.....	47,968 29	32,394 38	23,401 12	432,661 67	24,771 01	130,797 18	23,617 25		
General amortization of capital.....	134,911 09	45,104 65	15,183 00	360,000 00	81,484 00	157,537 89	35,303 48		
Total operating expenses.....	\$481,073 35	\$300,595 07	\$320,343 60	\$2,966,076 82	\$533,781 00	\$1,620,560 95	\$470,336 10		

Includes Oregon business.

\*Credit item.

†Not segregated.

TABLE NO. 4—Continued.  
 ABSTRACT OF OPERATING EXPENSES CLASS "A" ELECTRIC CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Mt. Whitney Power and Electric Company¹	Ontario Power Company	Pacific Gas and Electric Company	San Diego Consolidated Gas and Electric Company	San Joaquin Light and Power Corporation	Santa Barbara Electric Company	Snow Mountain Water and Power Company
<i>General and Miscellaneous Expenses.</i>							
Salaries of general officers.....	\$7,425 00	\$6,025 26	\$89,896 11	\$45,053 78	\$65,060 97	\$3,470 95	\$1,700 00
Salaries of general office clerks.....	5,043 08	.....	313,663 87	15,907 76	60,998 95	2,454 05	1,530 00
Miscellaneous general office supplies and expense.....	11,847 60	3,906 32	140,661 84	27,926 64	145,231 13	4,210 09	1,319 43
Law expenses—general.....	673 35	84 68	30,654 30	9,308 98	15,300 40	245 75	2,880 00
Railroad commission expenses.....	149 84	82 90	7,669 90	919 99	15,159 62	1,674 12	13 56
Injuries and damages.....	4,500 00	1,028 95	72,038 40	2,151 78	28,681 79	3,000 00	.....
Relief department and expenses.....	798 70	94 44	16,150 82	.....	.....	1,650 65	.....
Electric franchise requirements.....	.....	.....	.....	.....	.....	.....	.....
Other general expenses.....	3,451 71	3,028 76	59,227 91	8,332 22	10,647 77	1,024 42	60 00
Insurance.....	1,371 46	1,676 07	63,003 84	16,513 30	13,734 17	1,590 69	794 63
Repairs to general structures.....	117 54	37 53	.....	3,669 95	1,289 35	341 04	71 00
Repairs to general equipment—office equipment.....	.....	.....	12 58	120 49	333 89	110 03	.....
Repairs to general equipment—shop equipment.....	.....	35	.....	6 39	.....	.....	.....
Repairs to general equipment—store equipment.....	.....	.....	.....	469 76	499 52	.....	413 68
Repairs to general equipment—stable and garage equipment.....	.....	.....	.....	.....	12,186 32	6 10	132 77
Repairs to general equipment—miscellaneous.....	194 16	.....	.....	.....	517 06	.....	.....
Repairs to telephone lines.....	.....	.....	.....	.....	\$90,735 05	.....	.....
Repairs to roads, trestles and bridges.....	.....	.....	.....	.....	.....	.....	.....
Electric expenses transferred.....	\$5,176 77	.....	.....	.....	.....	.....	.....
Joint operating expenses.....	.....	56 18	.....	.....	.....	.....	.....
Undistributed adjustments—balances.....	.....	.....	.....	.....	.....	.....	.....
Extraordinary repairs.....	8,804 44	.....	.....	.....	.....	.....	.....
Repairs charged to reserve.....	.....	.....	\$115,650 98	.....	.....	.....	.....
Total general and miscellaneous expenses.....	\$39,000 09	\$16,024 44	\$689,320 89	\$50,394 60	\$306,085 10	\$26,976 89	\$3,914 07
<i>Other Expenses.</i>							
By-product expense.....	.....	.....	.....	\$228 43	.....	.....	.....
Steam sales expense.....	.....	.....	\$405,466 30	11,681 56	.....	.....	.....
Total other expenses.....	.....	.....	\$405,466 30	\$12,209 99	.....	.....	.....
Taxes.....	\$33,208 89	\$13,011 57	\$1,697,378 88	\$113,361 05	\$155,283 16	\$23,016 92	\$7,764 77



<i>General Amortization of Capital.</i>					
An amortization of franchises and patents.....					
Depreciation of plant and equipment.....	\$76,736 95	\$15,000 00	\$1,787,997 81	\$11,540 00	\$50,000 00
Depreciation of production capital.....				\$45,924 74	\$18,647 93
Depreciation of distribution capital.....				\$2,692 58	13,264 52
Depreciation of general capital.....				17,431 75	
Total general amortization of capital.....	\$76,736 95	\$15,000 00	\$1,787,997 81	14,101 58	687 66
				\$394,980 65	\$32,590 11
<i>Recapitulation of Expenses.</i>					
Production expenses.....	\$161,984 86	\$45,460 14	\$7,592,208 56	\$642,232 23	\$16,424 30
Transmission expenses.....	3,967 38		429,416 09	3,766 03	580 14
Distribution expenses.....	85,479 03	19,468 26	1,905,674 82	104,889 18	22,012 95
Commercial expenses.....	28,131 94	15,628 13	800,236 04	55,689 54	25,853 54
General and miscellaneous expenses.....	39,000 00	16,024 44	680,230 80	460,294 60	26,976 86
Other expenses.....			465,446 30	12,209 99	
Taxes.....	33,298 89	13,011 57	1,697,878 86	113,351 08	23,016 92
General amortization of capital.....	76,735 95	15,000 00	1,787,997 81	111,540 00	50,000 00
Total operating expenses.....	\$428,109 01	\$124,699 54	\$15,359,288 37	\$996,393 72	\$305,164 74
				\$2,090,336 03	\$72,084 99

**Sold to Southern California Edison Company, June 30, 1920.**

**Credit item.**

**Not segregated.**

## REPORT OF CALIFORNIA RAILROAD COMMISSION.

TABLE NO. 4—Continued.  
ABSTRACT OF OPERATING EXPENSES CLASS "A" ELECTRIC CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Southern California Edison Company	The Southern Sierras Power Company	Universal Electric and Gas Company	Vallejo Electric Light and Power Company	Western States Gas and Electric Company	Total
<i>General and Miscellaneous Expenses.</i>						
Salaries of general officers.....	\$104,105 99	\$14,461 70	\$5,000 00	\$14,700 00	\$59,327 83	\$910,045 68
Salaries of general office clerks.....	245,879 21	39,638 62	881 60	4,031 23	20,548 06	836,023 52
Miscellaneous general office supplies and expenses.....	304,054 62	20,528 44	7,092 64	9,087 91	36,500 35	832,007 86
Law expenses—general.....	33,067 47	13,495 42	1,756 20	3,217 48	8,805 05	161,517 82
Railroad commission expenses.....	4,922 91	10,867 35	137 65	17 80	424 88	49,062 20
Injuries and damages.....	76,227 84	903 89	495 33	.....	2,290 35	225,193 41
Relief department and expenses.....	59,412 84	24 65	.....	.....	.....	84,001 63
Electric franchise requirements.....	2,389 30	.....	24 00	.....	.....	2,398 05
Other general expenses.....	36,824 71	976 47	5,416 38	.....	3,344 49	165,106 16
Insurance.....	46,321 76	17,469 12	.....	1,420 34	24,431 07	239,016 55
Repairs to general structures.....	965 76	.....	76 61	.....	208 20	9,185 63
Repairs to general equipment—office equipment.....	.....	17 41	.....	.....	531 13	2,385 96
Repairs to general equipment—shop equipment.....	2,030 51	69 72	11 22	208 15	31 80	53 12
Repairs to general equipment—stable and garage equipment.....	.....	31 35	.....	.....	1 09	4,723 70
Repairs to general equipment—miscellaneous.....	20,368 67	328 69	16 00	837 27	19 47	7,246 32
Repairs to telephone lines.....	.....	677 41	.....	.....	84 54	1,557 17
Repairs to roads, trestles and bridges.....	.....	.....	.....	.....	1,512 86	41,866 54
Electric expenses transferred.....	484,755 56	.....	.....	.....	.....	554 80
Joint operating expenses.....	.....	.....	.....	.....	.....	1,683,111 76
Undistributed adjustments—balances.....	.....	.....	1,665 50	792 68	.....	198,868 01
Extraordinary repairs.....	.....	1836 66	.....	.....	.....	182,039 72
Repairs charged to revenue.....	.....	.....	.....	.....	.....	38,798 71
Total general and miscellaneous expenses.....	\$511,926 03	\$118,650 67	\$20,212 13	\$37,605 61	\$139,557 06	1,138,644 95
<i>Other Expenses.</i>						
By-product expense.....	.....	.....	.....	.....	.....	\$2,302,697 39
Steam sales expense.....	.....	.....	\$12,227 89	.....	.....	\$70,682 88
Total other expenses.....	\$987,645 10	\$64,402 34	\$28,049 64	\$28,000 00	\$124,194 82	\$987,645 10
Taxes.....	.....	.....	.....	.....	.....	\$765,782 50
						\$3,078,328 02

<i>General Amortization of Capital.</i>									
Amortization of franchises and patents.....									\$4,701,535 83
Depreciation of plant and equipment.....									163,464 85
Depreciation of production capital.....									111,931 01
Depreciation of transmission capital.....									416,238 70
Depreciation of distribution capital.....									44,033 66
Depreciation of general capital.....									
Total general amortization of capital.....	\$32,000,000 00	\$140,498 98				\$12,793 44	\$70,390 00		\$5,442,204 05
<i>Recapitulation of Expenses.</i>									
Production expenses.....	\$3,577,743 61	\$184,784 59					\$596,821 08		\$17,292,966 68
Transmission expenses.....	203,819 64	50,298 00					45,389 83		1,010,202 54
Distribution expenses.....	713,592 47	73,808 00					115,894 87		4,087,696 51
Commercial expenses.....	385,180 65	68,907 92					49,151 91		2,190,820 84
General and miscellaneous expenses.....	511,928 03	116,060 67					139,557 06		2,392,687 39
Other expenses.....									765,782 50
Taxes.....	4,957,645 10	84,402 34					124,194 82		3,978,338 02
General amortization of capital.....	2,000,000 00	140,498 98					70,880 00		5,442,204 06
Total operating expenses.....	\$8,349,916 50	\$724,927 47				\$139,022 39	\$1,141,089 37		\$38,989,696 58

<sup>1</sup>Credit item.

<sup>2</sup>Not segregated.

<sup>3</sup>Warehouse expenses.

TABLE NO. 4—Continued.  
 ABSTRACT OF OPERATING EXPENSES CLASS "B" ELECTRIC CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Anamor Electric Light and Power Company	California Telephone and Light Company	Fontana Power Company	Fort Bragg Electric Company	United Fuel and Power Company	Napa Valley Electric Company	Bay Point Light and Power Company	Needles Gas and Electric Company	Total
<i>Production Expenses.</i>									
Superintendence.....			\$2,100 00	\$600 00					\$2,700 00
Water collection labor expense.....			22,999 63						22,999 63
Water for hydraulic power.....									
Steam generation.....				14,759 17				\$12,387 28	14,759 17
Steam from other sources.....									12,387 28
Producer gas generation.....									
Power gas from other sources.....									
Plant supplies and expenses.....									
Electric energy from other sources.....	\$11,981 46	\$47,414 51			\$12,607 47	\$11,011 00	\$10,156 73	3,899 84	3,899 84
General labor and supplies.....									93,171 17
Repairs to dams, water conduits and pen- stocks.....									
Repairs to power plant buildings and general structures.....			8 82						
Repairs to equipment.....				5,249 40					5,249 40
<i>Total production expenses.....</i>	\$11,981 46	\$47,414 51	\$25,108 45	\$20,608 57	\$12,607 47	\$11,011 00	\$10,156 73	\$10,287 13	\$155,175 31
<i>Transmission Expenses.</i>									
Superintendence.....									
Inspecting and patrolling.....									
Substation labor and expenses.....									
General labor and supplies.....									
Repairs to transmission system.....				\$1,665 84	\$72 39			\$235 76	\$1,943 99
Repairs to substation buildings and equip- ment.....									
<i>Total transmission expenses.....</i>				\$1,665 84	\$72 39			1,463 89	1,463 89
<i>Distribution Expenses.</i>									
Superintendence.....								\$1,888 65	\$3,426 88
Substation labor and supplies.....		\$2,727 28		\$2,400 00	\$1,004 46	\$4,031 35	\$1,400 50	\$1,050 85	\$14,614 44
Storage battery labor and supplies.....		553 82							553 82
Setting and removing transformers and meters.....									
Inspecting and patrolling.....	\$672 05	3,200 00			391 35		246 79		3,938 14
Electric meter operations.....		176 40			46 61		31 34		872 05
Commercial lamp labor and expenses.....									264 35
Messenger labor and expenses.....					157 16				157 16
General labor and supplies.....	2,943 58								2,943 58
Repairs to substation buildings and equip- ment.....		300 42							300 42
Repairs to distribution system.....	1,727 50	18,108 61		3,107 35	2,034 55	1,813 45	1,078 14		27,869 60
<i>Total distribution expenses.....</i>	\$5,543 13	\$35,006 53		\$5,507 35	\$3,634 13	\$7,844 80	\$2,756 77	\$1,050 85	\$61,403 56

[illegible]

<sup>22</sup>Credit item.

Not reprinted.

TABLE NO. 4—Continued.  
 ABSTRACT OF OPERATING EXPENSES CLASS "C" ELECTRIC CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Alturas Electric Power Company	California Electric Generating Company <sup>1</sup>	Del Monte Light and Power Company	Lassen Electric Company	Lompoc Light and Power Company	Mendocino Electric Light and Power Company	Middle Yuba Hydro-electric Power Company
Production expenses and repairs to capital.....	\$2,519 41	.....	\$8,917 46	\$8,478 06	\$7,184 10	.....	\$18,136 31
Transmission expenses and repairs to capital.....	184 30	.....	572 29	215 11	.....	.....	.....
Distribution expenses and repairs to capital.....	84 20	.....	53 48	270 48	2,284 84	.....	4,636 28
Commercial department labor, supplies and expenses.....	.....	.....	413 50	1,487 16	1,478 27	.....	274 79
Salaries and expenses of general officers.....	2,520 00	.....	2,401 41	2,401 41	1,960 79	\$2,420 14	300 00
Miscellaneous general expenses.....	2,068 10	.....	138 06	267 43	380 92	252 43	1,351 46
Miscellaneous general repairs.....	.....	.....	.....	.....	.....	679 79	.....
Other expenses.....	.....	.....	.....	.....	.....	283 76	.....
Taxes.....	1,021 26	\$18,774 58	155 57	1,458 60	1,297 39	375 20	1,161 98
Depreciation, etc.....	1,992 00	.....	699 96	2,943 88	1,514 40	.....	.....
Total operating expenses.....	\$10,389 27	\$18,774 58	\$7,980 32	\$17,512 13	\$16,373 56	\$3,931 31	\$36,660 84

<sup>1</sup>Leased to Great Western Power Company of California.

	Mt. Shasta Power Corporation	Mountain Light and Water Company <sup>1</sup>	Noronto Utilities Company	Ojai Power Company	Pinto Light and Power Company	Plumas Light and Power Company	Santa Cruz County Utilities
Production expenses and repairs to capital.....	\$1,309 14	\$137 20	\$1,491 74	\$5,803 04	\$4,363 78	\$1,034 94	\$1,999 20
Transmission expenses and repairs to capital.....	1,994 24	113 87	101 23	612 58	1,313 73	432 86	.....
Distribution expenses and repairs to capital.....	1,142 30	.....	1,110 42	.....	2,321 30	1,183 60	1,670 31
Commercial department labor supplies and expenses.....	1,811 18	4 15	103 04	1,063 16	1,241 00	139 99	.....
Salaries and expenses of general officers.....	494 06	10 60	.....	18 16	.....	1,040 23	272 36
Miscellaneous general expenses.....	.....	.....	.....	.....	.....	260 48	364 91
Miscellaneous general repairs.....	.....	.....	.....	.....	.....	13 01	.....
Other expenses.....	309 55	49 68	431 16	861 13	788 45	204 41	79 83
Taxes.....	.....	133 33	1,088 48	1,398 60	691 71	.....	666 67
Depreciation, etc.....	.....	.....	.....	.....	.....	.....	.....
Total operating expenses.....	\$7,040 47	\$447 83	\$4,326 07	\$9,756 66	\$10,688 97	\$4,249 52	\$6,023 27

<sup>1</sup>Sold to Santa Cruz County Utilities, May 1, 1920.

TABLE NO. 4—Continued.  
ABSTRACT OF OPERATING EXPENSES CLASS "C" ELECTRIC CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Surprise Valley Electric Light and Power Company	The Truckee Electric Light and Power Company	Tuolumne County Electric Power and Light Company	Vacaville Water and Power Company	Weaverville Electric Company	Total
Production expenses and repairs to capital.....	\$1,355 85	\$3,400 00	\$9,637 39	\$8,465 92	\$283 50	\$90,425 04
Transmission expenses and repairs to capital.....	34 05	1,320 00	.....	.....	.....	2,758 61
Distribution expenses and repairs to capital.....	815 63	.....	.....	1,484 36	.....	16,578 83
Commercial department labor, supplies and expenses.....	120 00	.....	4,400 00	735 51	.....	13,212 82
Salaries and expenses of general officers.....	337 09	.....	2,000 00	1,350 00	2,016 00	20,804 76
Miscellaneous general expenses.....	.....	.....	3,450 23	811 59	254 30	11,192 71
Miscellaneous general repairs.....	.....	1,775 44	.....	.....	79 50	2,883 80
Other expenses.....	.....	1,043 67	11,563 05	.....	3 00	12,826 48
Taxes.....	561 36	490 24	1,437 33	1,526 77	239 06	31,202 83
Depreciation, etc.....	357 95	.....	5,413 10	942 80	.....	17,742 88
Total operating expenses.....	\$3,581 93	\$7,029 35	\$37,891 08	\$15,316 95	\$2,854 35	\$219,028 46

TABLE NO. 8.  
STATEMENT OF MISCELLANEOUS STATISTICS OF ELECTRIC CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Alturas Electric Power Company	Anaador Electric Light and Power Company	Bay Point Light and Power Company	California- Oregon Power Company <sup>1</sup>	California Telephone and Light Company	Coast Counties Gas and Electric Company	Coast Valleys Gas and Electric Company	California Electric Generating Company <sup>2</sup>
<i>Generating Plants.</i>								
Hydraulic.....	1			10		1	3	
Steam.....						2		
Totals.....	1			10		3	3	
<i>Generating Plant Capacity Kilowatt Amperes.</i>								
Hydraulic.....	300			23,445		990	1,375	
Steam.....						1,610		
Totals.....	300			23,445		2,600	1,375	
<i>Maximum Monthly Simultaneous Peak. Kilowatts.</i>	150			20,665				
<i>Connected Load, Kilowatts.</i>								
Lighting.....	296	877.53	539	9,887.4			4,044.7	
Power.....	249	319.32	300	25,963.2		8,833	9,203.3	
Other.....	153			1,020			713.0	
Totals.....	698	1,196.90	839	36,870.6		8,833	13,961.0	
<i>Consumers.</i>								
Lighting.....	294	961	335	8,015	4,294	8,292	4,775	
Power.....	15	32	8	809	353	833	410	
Other.....	1			1	1		85	
Totals.....	300	993	343	8,825	4,607	9,115	5,270	
Miles of transmission lines.....	8.5	12	7	465.7	1	99.7	133	
<i>Miles of Distribution Lines.</i>								
Overhead.....	9.5	28	15	1,202.2	871.29		323.41	
Underground.....			.8				.40	
Totals.....	9.5	28	15.8	1,202.2	871.29		322.81	



Energy Available.....	307,595	766,662	792,240	107,735,987	4,068,793	3,290,040	1,726,122
Plant output, 1,000 kilowatt hours.....						10,666,368	18,728.6
Purchased 1,000 kilowatt hours.....							
Totals.....							
Energy sold, 1,000 kilowatt hours.....	307,595	766,662	792,240	107,735,987	4,068,793	13,936,398	20,454,722
Energy unaccounted for, 1,000 kilowatt hours.....	307,595	534,376	792,240	102,848,395	2,694,774	10,182,161	14,877,136
.....		222,286		4,886,592	1,434,019	3,754,237	5,577,586

<sup>1</sup>Includes Oregon operations.

<sup>2</sup>Four in Oregon.

<sup>3</sup>Leased to Great Western Power Company of California.

TABLE NO. 5—Continued.  
STATEMENT OF MISCELLANEOUS STATISTICS OF ELECTRIC CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Del Monte Light and Power Company	Fontana Power Company	Fort Bragg Electric Company	Great Western Power Company of California	Holton Power Company	Lassen Electric Company	Lompoc Light and Power Company	Los Angeles Gas and Electric Corporation
<i>Generating Plants.</i>								
Hydraulic.....		1	2	2	2	2		1
Steam.....				7				
Totals.....		1	2	9	2	2		1
<i>Generating Plant Capacity, Kilowatt Amperes.</i>								
Hydraulic.....		2,400	1,240	65,900				
Steam.....				28,800	1,100	200		19,710
Totals.....		2,400	1,240	94,600	1,100	200		19,710
<i>Maximum Monthly Simultaneous Peak Kilowatts.</i>				80,800				17,785
<i>Connected Load, Kilowatts.</i>								
Lighting.....	144			63,455	5,107.29			48,211
Power.....	110	1,066		136,324	6,383.37			20,863
Other.....				3,954	165			
Totals.....	254	1,066		226,973	11,857.66			69,094
<i>Consumers.</i>								
Lighting.....	56		734	10,007	4,588	427	486	44,836
Power.....	8	5	113	21,121	569	26	25	2,460
Other.....			1	51				
Totals.....	64	5	848	31,179	5,157	453	491	47,396
<i>Miles of transmission lines.</i>								
Overhead.....			5	174.7	51.33	8		24.57
Underground.....	14.44		25	1,782.58	129.73	20.25	21.59	2,970
Totals.....	14.50		25	2,017.79	129.73	20.25	21.59	3,298

<i>Energy Available.</i>									
Plant output 1,000 kilowatt hours.....	.....	11.877	1,643.405	407,463	22,750	.....	.....	57,626.627	
Purchased 1,000 kilowatt hours.....	243.981	.....	.....	1,714.024	19,430.650	.....	221.360	1,995.556	
Totals.....	243.981	11.877	1,643.405	409,177.024	42,180.650	.....	221.360	59,622.183	
Energy sold 1,000 kilowatt hours.....	203.894	11.877	1,643.405	287,869	17,367.932	.....	182.265	48,915.456	
Energy unaccounted for, 1,000 kilowatt hours.....	40.087	.....	.....	121,308.024	24,782.668	.....	39.095	10,706.727	

<sup>1</sup>No record.

TABLE NO. 5—Continued.  
STATEMENT OF MISCELLANEOUS STATISTICS OF ELECTRIC CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Mendocino Electric Light and Power Company	Middle Yuba Hydro-electric Power Company	Midland Counties Public Service Corporation	Mountain Light and Water Company <sup>1</sup>	Mt. Whitney Power and Electric Company <sup>2</sup>	Mt. Shasta Power Corporation	Napa Valley Electric Company	Needles Gas and Electric Company
<i>Generating Plants.</i>								
Hydraulic Steam.....					4 2	1		1
Totals.....					6	1		1
<i>Generating Plant Capacity, Kilowatt Amperes.</i>								
Hydraulic Steam.....					27,850 46,950	200		375
Totals.....					214,800	200		375
<i>Maximum Monthly Simultaneous Peak. Kilowatts.</i>								
Lighting.....					16,000	208		
Power.....								
Other.....		30 800	5,603 5,680		13,285 30,623	56,500 157,500	603 656 413	
Totals.....		830	14,283		43,918	214,000	1,672	
<i>Consumers.</i>								
Lighting.....	396	66	5,335		9,116	92	720	669
Power.....		10	576		4,563	28	109	16
Other.....							1	
Totals.....	396	76	5,911		13,679	117	830	685
Miles of transmission lines.....	16	10.5	178.7		205.70	18.5		
<i>Miles of Distribution Lines.</i>								
Overhead.....	26	12.75	452.19		1,936.83	6.75	115	20.1
Underground.....								
Totals.....	26	12.75	452.19		1,936.83	6.75	115	20.1

<i>Energy Available</i>							
Plant output, 1,000 kilowatt hours.....	4,444	1,475,040	35,664.5	41,406,400	161,420	840,834	235,612
Purchased, 1,000 kilowatt hours.....				6,969,899			
Totals.....	4,444	1,475,040	35,664.5	48,376,399	161,420	840,834	235,612
Energy sold, 1,000 kilowatt hours.....	4,444	1,301,334	30,113.348	34,791,999		840,834	235,612
Energy unaccounted for, 1,000 kilowatt hours.....		173,706	5,551.152	13,584,399			

<sup>1</sup>Sold to Santa Cruz County Utilities May 1, 1920. No statistics reported.

<sup>2</sup>Sold to Southern California Edison Co., June 30, 1920.

<sup>3</sup>Kilowatts.

TABLE NO. 5—Continued  
STATEMENT OF MISCELLANEOUS STATISTICS OF ELECTRIC CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Novato Utilities Company	Ojai Power Company	Ontario Power Company	Pacific Gas and Electric Company	Pineole Light and Power Company	Plumas Light and Power Company	San Diego Consolidated Gas and Electric Company	San Joaquin Light and Power Corporation
<i>Generating Plants.</i>								
Hydraulic.....			2	62			1	12
Steam.....				12				5
Totals.....			2	74			1	17
<i>Generating Plant Capacity, Kilowatt Amperes.</i>								
Hydraulic.....			1,250	1196,700				76,100
Steam.....				117,000			13,750	26,750
Totals.....			1,250	1313,700			13,750	102,850
<i>Maximum Monthly Simultaneous Peak, Kilowatts.</i>			2,575	153,500			13,340	47,180
<i>Connected Load, Kilowatts.</i>								
Lighting.....	75.9			330,425.59	9,920		30,201.1	38,700
Power.....	118			369,276.24	1,857		22,651.6	93,549.37
Other.....				12,316.62				
Totals.....	193.9			721,018.47	11,777		52,852.7	132,249.37
<i>Consumers.</i>								
Lighting.....	119		3,485		397	86	26,277	31,249
Power.....	23		174		1	2	1,486	4,520
Other.....			1					4
Totals.....	142		3,660	726,132	398	88	27,763	36,073
<i>Miles of transmission lines.</i>			23.3	2,649.1		11	73.52	941.39
<i>Miles of Distribution Lines</i>								
Overhead.....	40.5	15.5	219.3	6,841.77	15		632	2,830.60
Underground.....				1,309.63			165.33	
Totals.....	40.5	15.5	219.3	8,151.40	15		797.33	2,830.60

<i>Energy Available</i>									
Plant output, 1,000 kilowatt hours.....									
Purchased, 1,000 kilowatt hours.....									
Totals.....									
Energy sold, 1,000 kilowatt hours.....									
Energy unaccounted for, 1,000 kilowatt hours.....									
92 920	7,774 492	1,232,880 063	.....	286 200	48 440	53,276,067	268,198 953		
92 920	3,137 042	136,063 215	.....	143 946	21,772	2,044 630	14,748 676		
92 920	10,911 534	1,368,943 298	.....	143 255	48,184 977	55,320 697	282,947 628		
92 920	8,748 759	1,042,265 939	.....	286 200	35,382 000	35 382 000	234 762 651		
	2,162 775	316,677 359	.....	142 946	19,938 697	19,938 697	48,184 977		

1 Kilowatt.

2 Horsepower.

3 Not segregated.

TABLE NO. 8—Continued.  
 STATEMENT OF MISCELLANEOUS STATISTICS OF ELECTRIC CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Santa Barbara Electric Company	Santa Cruz County Utilities	Snow Mountain Water and Power Company	Southern California Edison Company	The Southern Sierra Power Company	Surprise Valley Electric Light and Power Company	The Truckee Electric Light and Power Company	Tuolumne County Electric Power and Light Company
<i>Generating Plants.</i>								
Hydraulic.....	1		1	17	6		1	
Steam.....				7	2			
Totals.....	1		1	24	8		1	
<i>Generating Plant Capacity, Kilowatt Amperes.</i>								
Hydraulic.....			18,750	118,750	34,425			
Steam.....	12,120			106,970	11,500			
Totals.....	12,120		18,750	225,720	45,925			
<i>Maximum Monthly Simultaneous Peak, Kilowatts.</i>								
Lighting.....	3,030		6,500	196,280	24,872			
Power.....	8,210			85,925	6,916.17			
Other.....	4,837			267,328	27,433.87	85.5		
				40,943	24,796.67	68		
Totals.....	13,047			394,196	59,146.71	153.5		
<i>Consumers.</i>								
Lighting.....	6,527	307		112,750	5,816	121		901
Power.....	705		57	11,011	1,296	10		
Other.....				2,228				
Totals.....	7,322	307	57	125,988	7,112	131		901
Miles of transmission lines.....	20.2		109.51	1,500.21	548.79	17.5	5	
<i>Miles of Distribution Lines.</i>								
Overhead.....	606.70	8.5		16,543.32	387.41	5.75		
Underground.....	5.24			750.01				
Totals.....	611.94	8.5		17,293.33	387.41	5.75		



<i>Energy Available.</i>										
Plant output, 1,000 kilowatt hours.....	9,615	70,213	22,383,800	807,845	138,765,393	61,439				504,318
Purchased, 1,000 kilowatt hours.....			1,760,000	19,941,880	1,841,426					504,318
Totals.....	9,615	70,213	24,143,800	827,786,880	141,606,818	61,439				504,318
<i>Energy sold, 1,000 kilowatt hours.....</i>	7,595	70,213	20,511,805	750,310	98,949,847	61,439				413,574
Energy unaccounted for, 1,000 kilowatt hours.....	2,030		3,621,764	77,476,890	42,646,961					90,744

1Kilowatts.  
 100/1000 watts only.  
 2No record.



<i>Energy Available.</i>									
Plant output, 1,000 kilowatt hours.....	.....	2,047,740	.....	.....	.....	.....	.....	34,103.8	56,447,279.289
Purchased, 1,000 kilowatt hours.....	.....	29,391,630	.....	.....	.....	.....	.....	44,466	2,771,415.063
Totals.....	560,329	.....	.....	.....	3,242,400	.....	.....	.....	.....
Energy sold, 1,000 kilowatt hours.....	560,329	31,939,370	.....	.....	3,242,400	.....	.....	76,569.8	59,218,604.317
Energy unaccounted for, 1,000 kilowatt hours.....	458,484	27,048,763	.....	.....	2,867,461	.....	.....	.....	33,448,794.799
	101,845	4,890,607	.....	.....	374,939	.....	.....	.....	20,691,177.298

<sup>1</sup>No record.  
<sup>2</sup>Not segregated.  
<sup>3</sup>Includes 260,133 consumers of Pacific Gas and Electric Company, and 4,175 of Universal Electric and Gas Company not segregated.



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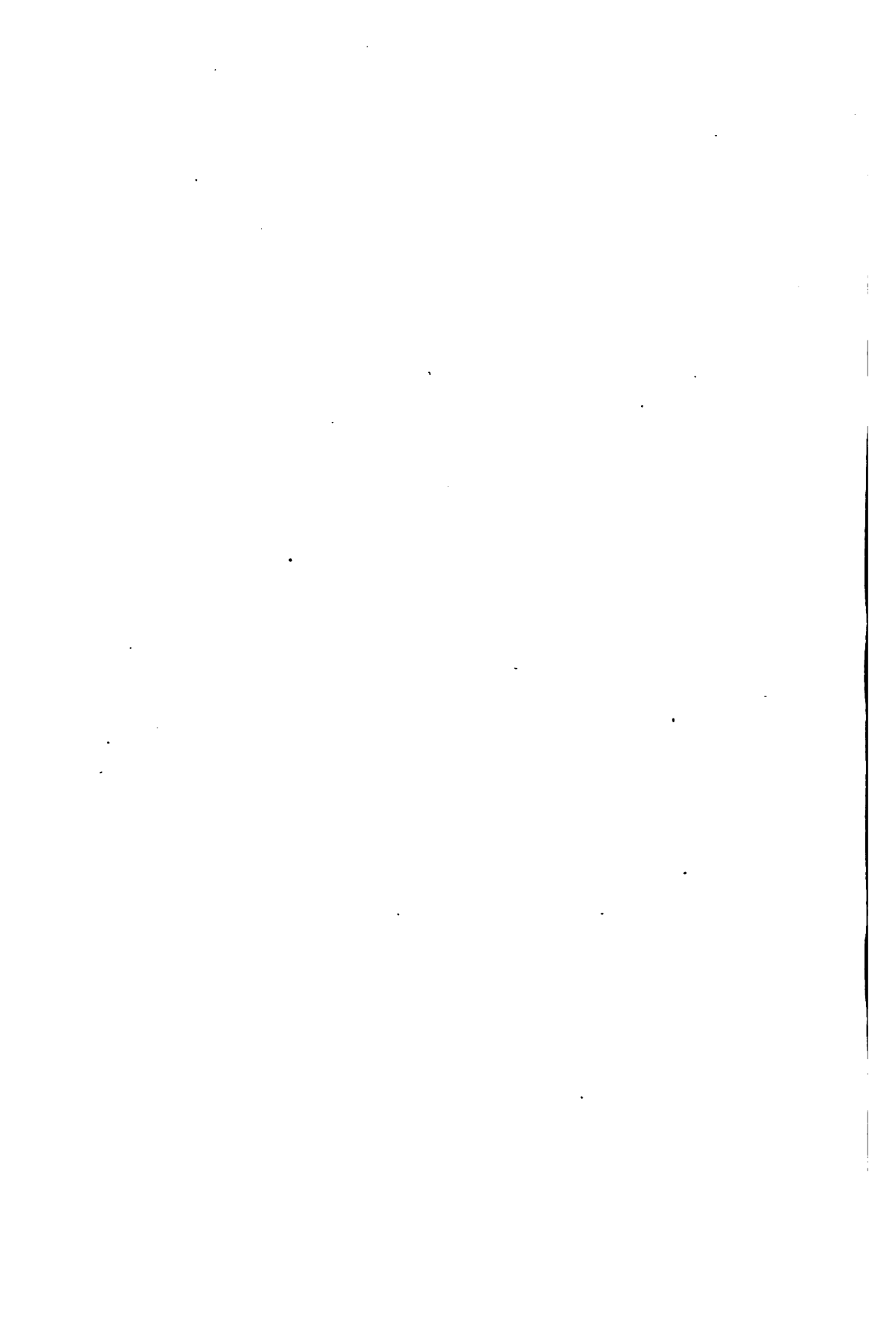
## TELEPHONE AND TELEGRAPH COMPANIES.

List of Telephone and Telegraph Companies and Their Officials.

Tables 1 to 4, Inclusive.

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**TELEPHONE AND TELEGRAPH COMPANIES.****A—Officers of Companies Whose 1920 Annual Reports Are Summarized in This Report.****Associated Telephone Company.**

Incorporated September, 1920, under the laws of California. Leased property of Union Home Telephone and Telegraph Corporation of Long Beach; Home Telephone and Telegraph Company of San Bernardino. Controls through stock ownership: Union Home Telephone and Telegraph Corporation of Long Beach; Long Beach Home Telegraph and Telephone Company; San Bernardino Home Telephone and Telegraph Company.

Geo. B. Ellis, President;  
J. E. Fishburn, Vice President;  
John E. Marble, Vice President;  
B. O. Johnson, Secretary;  
Sam R. Heffley, Auditor.

Business address, Long Beach, California.

**California Telephone and Light Company.**

Incorporated November 23, 1911, under the laws of California. Acquired property of Northwestern Telephone and Telegraph Company; Clear Lake Telephone and Telegraph Company; Northwestern Electric Company; Cold Ridge Improvement Company; Healdsburg Telephone Company; The Clear Lake Consolidated Telephone and Telegraph Company; Russian River Light and Power Company; Sonoma Valley Light and Power Company; The Cloverdale Light and Power Company; Calistoga Electric Company; Mount Konocti Light and Power Company.

Leonard Howarth, President;  
Frank P. Doyle, Vice President;  
Leo H. Susman, Vice President;  
W. P. Ferguson, Secretary, Treasurer and General Manager;  
A. J. Lyon, Auditor;  
H. B. Brown, General Superintendent.

Business address, Santa Rosa, California.

**Campbell Telephone Company.**

Incorporated October 11, 1911, under the laws of California.

F. M. Righter, President;  
E. D. Howes, Vice President;  
A. C. Keesling, Secretary and General Manager.

Business address, Campbell, California.

**Chileno Valley Telephone Company.**

Incorporated March 27, 1908, under the laws of California.

J. L. Goatley, President;  
S. J. Dado, Vice President;  
Americo J. Bloom, Secretary and Treasurer.

Business address, Petaluma, California.

**Chinese, Jamestown and Sonora Telegraph Company.**

Incorporated in 1872, under the laws of California.

Paul Morris, President;  
Saul Morris, Secretary and General Manager.

Business address, Chinese Camp, California.

**Coachella Valley Home Telephone and Telegraph Company.**

Incorporated March 31, 1906, under the laws of California.

J. W. Newman, President;  
J. A. Gordon, Vice President;  
W. D. Gibbs, Secretary and General Manager.

Business address, Thermal, California.

**Colusa County Telephone Company.**

Incorporated December 5, 1906, under the laws of California.

J. F. Campbell, President;  
F. H. Crosby, Secretary and Treasurer;  
P. R. Roller, Auditor;  
F. T. Lukenbell, General Superintendent, Colusa, California.

Business address, 576-78 Sacramento street, San Francisco.

**Colorado River Telephone Company.**

Incorporated September, 1915, under the laws of California.

Mae I. Kamrar, President;  
D. J. Kamrar, Vice President;  
S. D. Kamrar, Secretary, Treasurer and General Manager.

Business address, Blythe, California.

**Corona Home Telephone and Telegraph Company.**

Incorporated December 6, 1905, under the laws of California. Controls Corona Union Telephone and Telegraph Company through stock ownership.

Joy G. Jameson, President and General Manager;  
W. S. Clayson, Vice President;  
Dr. S. S. Willard, Secretary;  
Jas. S. Campbell, General Superintendent.

Business address, Corona, California.

**Coos and Curry Telephone.**

Incorporated September 15, 1914, under the laws of Oregon. Acquired property of Coquille Valley Telephone Company. Controls through stock ownership, Southern Curry Telephone Company and Chetco Southern Telephone Company.

Chas. Hall, President and General Manager;  
C. E. Hickman, Vice President;  
Ernest C. Smith, Secretary;  
E. W. Gates, General Superintendent.

Business address, Marshfield, Oregon.

**Consolidated Utilities Company.**

Incorporated October 8, 1907, under the laws of California. Reorganization of Compton Home Telephone and Telegraph Company.

J. Lee Shepard, President;  
J. O. Waite, Vice President;  
Carl Sheppard, Secretary and Treasurer;  
J. O. McDonald, General Manager.

Business address, Compton, California.

**Del Norte Peoples Telephone Company.**

Incorporated March 22, 1910, under the laws of California. Purchased portion of property of Chetco Southern Telephone Company.

W. T. Breen, President;  
Geo. M. Keller, Vice President and Treasurer;  
G. W. Manley, Secretary and General Manager.

Business address, Crescent City, California.

**Delta Telephone and Telegraph Company.**

Incorporated April 30, 1917, under the laws of California. Purchased property of New Freeport Telephone and Telegraph Company.

P. J. Huth, President;  
H. F. Isham, Vice President;  
H. D. Kercheval, Secretary and General Manager;  
W. E. Hills, Auditor.

Business address, 1039 Mills Building, San Francisco, California.



**Dos Palos Telephone Company.**

Incorporated April 8, 1909, under the laws of California.

D. A. Leonard, President;  
J. E. McClelland, Vice President;  
E. W. Heston, Secretary.

Business address, Dos Palos, California.

**Downey Home Telephone and Telegraph Company.**

Incorporated April 17, 1906, under the laws of California.

Arthur L. Darby, President;  
J. G. Swain, Vice President;  
A. Wardman, Secretary and General Manager;  
E. A. Carter, Auditor.

Business address, Whittier, California.

**Ducor California Hot Springs Telephone and Telegraph Company.**

Incorporated December 16, 1911, under the laws of California.

L. S. Wingrove, President and General Manager;  
F. M. Carlisle, Vice President;  
H. C. Carr, Secretary and Treasurer.

Business address, Hot Springs, California.

**Eel River and Southern Telephone Company.**

Incorporated December 23, 1910, under the laws of California.

H. D. Smith, President;  
F. Calanchini, Vice President;  
E. M. Loveland, Secretary and General Manager.

Business address, Ferndale, California.

**Federal Telegraph Company.**

Incorporated February 9, 1911, under the laws of California. Acquired property of Poulsen Wireless Corporation.

R. P. Schwerin, President and General Manager;  
Leon Bocqueraz, Vice President;  
Augustus Taylor, Secretary;  
H. L. Burross, General Superintendent;  
J. E. Godcharles, Treasurer and Auditor.

Business address, 812 Hobart Building, San Francisco.

**Fowler Independent Telephone Company.**

Incorporated July 18, 1905, under the laws of California.

J. S. Manley, President;  
C. V. Peterson, Vice President;  
J. H. Weinberg, Secretary and Treasurer;  
J. D. Magill, General Manager and Superintendent.

Business address, Fowler, California.

**Gilroy Telephone Company.**

Incorporated March 25, 1911, under the laws of California.

H. R. Chesbro, President;  
H. S. Hersman, Vice President;  
C. R. Willson, Secretary;  
C. W. Schemel, General Manager;  
W. E. Hills, Auditor, 1039 Mills Building, San Francisco.

Business address, Gilroy, California.

**Happy Valley Telephone Company.**

Incorporated February 17, 1906, under the laws of California.

Geo. W. Stowell, President;  
A. L. Walker, Vice President;  
L. D. Walker, Secretary and General Manager.

Business address, Olinda, California.

**The Home Telephone Company.**

Incorporated December 1, 1900, under the laws of California.

W. H. Buster, President and General Manager;  
Oscar Robinson, Secretary.

Business address, Sycamore, California.

**Home Telephone Company of Covina.**

Incorporated August 21, 1902, under the laws of California.

J. O. Houser, President;  
A. P. Kerckhoff, Vice President;  
Mrs. L. M. La Fetra, Vice President;  
F. H. Wright, Secretary and General Manager.

Business address, Covina, California.

**Home Telephone and Telegraph Company of Pasadena.**

Incorporated June 29, 1903, under the laws of California.

G. E. McFarland, President;  
H. D. Pillsbury, Vice President;  
J. C. Nowell, Vice President and General Manager;  
T. V. Halsey, Secretary;  
Geo. J. Petty, Treasurer;  
G. E. Margrave, Assistant Treasurer;  
S. A. Monsarrat, Assistant Treasurer;  
F. C. Phelps, General Auditor.

Business address, 140 New Montgomery street, San Francisco.

**Honey Lake Valley Mutual Telephone Association.**

Incorporated July 10, 1911, under the laws of California.

A. J. Mathews, President;  
Jules Alexander, Vice President;  
W. E. Hills, Secretary and Treasurer.

Business address, 1030 Mills Building, San Francisco.

**Huntington Beach Telephone Company.**

Incorporated August 31, 1916, under the laws of California.

H. L. Heffner, President;  
H. Levinson, Vice President;  
Jas. S. Lawshe, Secretary and Treasurer.

Business address, 600 Kerckhoff Building, Los Angeles.

**Interstate Telegraph Company.**

Incorporated October 5, 1910, under the laws of Nevada. Acquired property of Inyo Telegraph Company.

A. B. West, President;  
A. S. Cooper, Vice President and Assistant Treasurer;  
W. E. Porter, Secretary;  
P. R. Ferguson, Auditor;  
A. B. West, General Manager;  
Vernon Wilder, General Superintendent, Bishop, California.

Business address, Riverside, California.

**Kerman Telephone Company.**

Incorporated October 5, 1911, under the laws of California.

Max E. Socha, President;  
Jacob Mansar, Vice President;  
Mary R. Sandell, Secretary.

Business address, Kerman, California.

**Kern Mutual Telephone Company.**

Incorporated April 9, 1908, under the laws of California.

J. T. Maguire, President and General Manager;

Phil Blankenship, Vice President;

Jennie G. Blankenship, Secretary;

Chas. H. Groshong, Office Manager.

Business address, Taft, California.

**Lindsay Home Telephone and Telegraph Company.**

Incorporated October 27, 1911, under the laws of California.

Chas. H. Button, President and General Manager;

G. V. Reed, Vice President;

A. C. Tienken, Secretary.

Business address, Lindsay, California.

**Los Gatos Telephone Company.**

Incorporated November 16, 1910, under the laws of California.

George W. Turner, President;

J. D. Farwell, Vice President;

F. F. Watkins, Secretary and General Manager.

Business address, Los Gatos, California.

**Macdoel Telephone Company.**

Incorporated March 22, 1917, under the laws of California; reorganization of Butte Valley Mutual Telephone Association.

J. D. Hammond, President and General Manager;

E. O. Bissell, Secretary and Treasurer.

Business address, Macdoel, California.

**McFarland Telephone Company.**

Incorporated January 26, 1914, under the laws of California.

Leroy Galyen, President;

J. B. McFarland, Vice President;

Mrs. E. L. Galyen, Secretary.

Business address, McFarland, California.

**Monrovia Telephone and Telegraph Company.**

Incorporated September 14, 1903, under the laws of California.

John H. Bartle, President;

J. M. Baldwin, Vice President and General Manager;

Walter F. Dunn, Secretary;

Jos. A. McBride, Auditor.

Business address, Monrovia, California.

**Needles Gas and Electric Company.**

Incorporated November 28, 1911, under the laws of California. Acquired the Arizona-California-Nevada Telephone Company.

E. H. Rose, President;

R. P. Davie, Vice President;

R. S. Masson, Secretary and General Manager;

J. W. Wadsworth, General Superintendent, Needles, California.

Business address, 1038 Citizens National Bank Building, Los Angeles.

**Nevada, California and Oregon Telegraph and Telephone Company.**

Incorporated April 27, 1910, under the laws of Nevada. Acquired the property of California Northern Telephone and Telegraph Company and California and Oregon Telegraph Company.

W. C. Hendricks, President;

A. J. Mathews, Vice President and General Manager;

W. E. Hills, Secretary and Treasurer.

Business address, Mills Building, San Francisco.

**Northern Trinity Telephone and Telegraph Company.**

Incorporated June 6, 1904, under the laws of California.

Mrs. May Carr, President;  
Mrs. G. McDonald, Vice President;  
M. H. MacIlwaine, Secretary.

Business address, Trinity Center, California. P. O. Cedarville.

**Novato Utilities Company.**

Incorporated in 1916, under the laws of California. Consolidation of Novato Light and Power Company and Novato Rural Telephone Company.

J. W. Cain, President;  
A. D. Scott, Vice President;  
A. J. Cain, Secretary and Treasurer.

Business address, Novato, California.

**Ontario and Upland Telephone Company.**

Incorporated March 8, 1912, under the laws of California.

R. B. Campbell, President;  
W. A. Freemire, Vice President;  
H. M. Robinson, Secretary and Treasurer;  
Chas. L. Tuttle, Manager;  
F. C. Phelps, General Auditor.

Business address, 140 New Montgomery street, San Francisco.

**Oxnard Home Telephone Company.**

Incorporated December 1, 1905, under the laws of California.

F. H. Crosby, President;  
P. R. Roller, Secretary and Auditor;  
Edward Wedekind, General Manager.

Business address, 576-78 Sacramento street, San Francisco.

**The Pacific Telephone and Telegraph Company.**

Incorporated December 31, 1906, under the laws of California. Acquired the property of Union Home Telephone and Telegraph Corporation; Empire Telephone Company; Farmers Telephone and Telegraph Company, Omak, Washington; Sunnyvale Telephone Company; San Diego Home Telephone Company; W. P. Ballard and F. G. Henning, North Powder, Oregon, Exchange; San Fernando Valley Home Telephone Company; Sunset Telephone and Telegraph Company; Bell Telephone Company of Nevada; Home Long Distance Telephone Company; The Independent Telephone Company of Seattle; Citizens Telephone Company; Home Telephone and Telegraph Company of Pasadena; The Home Telephone and Telegraph Company of Spokane; Pacific States Telephone and Telegraph Company; Sacramento Valley Telephone Company; The Home Telephone and Telegraph Company of Southern Oregon; United States Long Distance Telephone and Telegraph Company; Southern California Telephone Company.

H. T. Scott, Chairman of Board of Directors;  
G. E. McFarland, President;  
H. D. Pillsbury, Vice President and General Attorney;  
J. C. Nowell, Vice President and General Manager;  
T. V. Halsey, Secretary;  
F. C. Phelps, General Auditor.

Business address, Shreve Building, San Francisco.

**Paso Robles and Shandon Telephone Company.**

Incorporated May 11, 1906, under the laws of California.

Mat Iverson, President;  
Geo. F. Bell, Vice President;  
Paul Pfister, Secretary and Treasurer.

Business address, Paso Robles, California.

**Placerville Telephone and Telegraph Company.**

Incorporated May 1, 1920, under the laws of California; reorganization of Placerville Telephone Exchange.

Shelley Inch, President;  
Clara Inch, Vice President;  
L. P. Inch, Secretary and Treasurer;  
Wm. de Carterel, General Superintendent, Placerville, California.  
President's address, 504 Twelfth avenue, San Francisco.

**Pomona Valley Telephone and Telegraph Union.**

Incorporated September 12, 1902, under the laws of California. Acquired property of Home Telephone and Telegraph Company of Chino.

J. A. Dole, President;  
R. K. Pitzer, Vice President;  
A. M. Dole, Secretary.  
Business address, Pomona, California.

**Postal Telegraph Cable Company.**

Incorporated June 24, 1908, under the laws of California. Acquired property of Pacific Postal Telegraph Cable Company.

A. B. Richards, President;  
Edward Reynolds, Vice President;  
H. C. Shaw, Vice President;  
G. W. Holt, Secretary and Treasurer.  
Business address, San Francisco.

**Redondo Home Telephone Company.**

Incorporated March 24, 1905, under the laws of California.

T. A. Gould, President and General Manager;  
J. H. Cavanah, Vice President;  
E. M. Gould, Secretary;  
Jos. A. McBride, Auditor.  
Business address, Redondo Beach, California.

**Reedley Telephone Company.**

Incorporated February 25, 1913, under the laws of California.

A. Terkel, President and General Manager;  
Dr. G. A. Therkof, Vice President;  
Just Justesen, Secretary and Treasurer.  
Business address, Reedley, California.

**Red Hill Telephone Company.**

Incorporated April 26, 1909, under the laws of California.

Archille Ricioli, President;  
R. L. Mazza, Secretary.  
Business address, Petaluma, California.

**Rio Vista Telephone and Telegraph Company.**

Incorporated July 14, 1893, under the laws of California.

J. M. Sullivan, President;  
Peter Hamilton, Vice President;  
F. J. Kalber, Secretary and Treasurer;  
J. E. Sullivan, General Manager.  
Business address, Rio Vista, California.

**Roseville Telephone Company.**

Incorporated April 1, 1914, under the laws of California. Acquired property of Pacific Telephone and Telegraph Company and Roseville Home Telephone Company.

W. J. Doyle, President;  
C. T. McCracken, Vice President;  
C. A. Baker, Secretary;  
W. Hanisch, General Manager.

Business address, Roseville, California.

**Sacramento Valley Telephone Company.**

Incorporated January 14, 1915, under the laws of California.

J. F. Campbell, Vice President;  
H. D. Pillsbury, Vice President;  
T. V. Halsey, Secretary;  
Geo. J. Petty, Treasurer and Assistant Secretary;  
F. C. Phelps, General Auditor.

Business address, 140 New Montgomery street, San Francisco.

**San Antonio Home Telephone Company.**

Incorporated January 4, 1908, under the laws of California.

E. J. Dutton, President;  
Wm. F. Buttle, Vice President;  
F. J. Merritt, Secretary and General Manager.

Business address, King City, California.

**San Fernando Telephone and Telegraph Company.**

Incorporated July 31, 1914, under the laws of California. Acquired property of Consolidated Security Company.

Walter F. Dunn, President;  
J. M. Baldwin, Vice President and General Manager;  
R. J. McHugh, Secretary and Treasurer;

Business address, San Fernando, California.

**San Joaquin Valley Telephone Company.**

Incorporated November 15, 1913; under the laws of California.

Will E. Keller, President;  
E. T. Stimson, Vice President;  
W. L. Valentine, Vice President;  
J. M. O'Brien, Secretary;  
Herman Janss, General Manager.

Business address, 1029 Title Insurance Building, Los Angeles.  
General Manager's address, San Joaquin, California.

**Santa Barbara Telephone Company.**

Incorporated April 14, 1916, under the laws of California. Formed by consolidating the following companies: Home Telephone and Telegraph Company of Santa Barbara; Home Telephone and Telegraph Company of Santa Barbara County; The Pacific Telephone and Telegraph Company in Santa Barbara County.

Alfred Edwards, President and Treasurer;  
R. E. Easton, Vice President and Secretary;  
D. A. Sattler, General Manager.

Business address, Santa Barbara, California.

**Santa Monica Bay Home Telephone Company.**

Incorporated June, 1907, under the laws of California; reorganization of Home Telephone and Telegraph Company of Santa Monica and Ocean Park.

L. C. Torrance, President;  
L. C. Torrance, Jr., Vice President;  
Torrance E. Welch, Secretary.

Business address, Ocean Park, California.

**Santa Paula Home Telephone Company.**

Incorporated September 27, 1905, under the laws of California.

F. H. Crosby, President;

P. R. Roller, Secretary;

Edw. Wedekind, General Manager.

Business address, 576-578 Sacramento street, San Francisco.

**Sierra Madre Telephone and Telegraph Company.**

Incorporated February 18, 1907, under the laws of California.

W. E. Farman, President and General Manager;

J. N. Hawks, Secretary and Treasurer.

Business address, Sierra Madre, California.

**Siskiyou Telephone Company.**

Incorporated October 7, 1896, under the laws of California. Acquired the property of the Klamath Telephone and Telegraph Company.

A. Dannerbrink, President and General Manager;

H. Dannerbrink, Vice President;

M. C. Beem, Vice President.

Business address, Etna Mills, California.

**Smeltzer Home Telephone and Telegraph Company.**

Incorporated October 10, 1904, under the laws of California.

R. E. Larter, President;

Geo. W. Moore, Vice President;

Chas. C. Johnson, Secretary.

Business address, Santa Ana, California.

**Southern California Telephone Company.**

Incorporated April 19, 1916, under the laws of California. Acquired the property of the Home Telephone and Telegraph Company of Los Angeles and The Pacific Telephone and Telegraph Company in Los Angeles.

A. B. Cass, President;

H. D. Pillsbury, Vice President;

J. C. Nowell, Vice President and General Manager;

T. V. Halsey, Secretary;

F. C. Phelps, Auditor.

Business address, Shreve Building, San Francisco.

**Southwestern Home Telephone Company.**

Incorporated February 6, 1905, under the laws of California. Acquired the property of the Redlands Home Telephone and Telegraph Company and the Pacific Telephone and Telegraph Company in Redlands.

Charles A. Rolfe, President and General Manager;

J. H. Fisher, Vice President;

Carl D. Rolfe, Secretary.

Business address, Redlands, California.

**Sunland Rural Telephone Company.**

Incorporated in 1909, under the laws of California.

A. D. Percy, President;

C. B. Johnson, Vice President;

F. L. Ballinger, Secretary.

Business address, R.F.D. No. 11, Box 659, Los Angeles.

**Suisun and Green Valley Telephone Company.**

Incorporated July 18, 1903, under the laws of California.

A. L. Buhrmeister, President;

C. L. Campbell, Vice President;

Geo. C. Miller, Secretary and Treasurer.

Business address, Suisun, California.

**The Tulare Home Telephone and Telegraph Company.**

Incorporated February 24, 1909, under the laws of California. Acquired the property of the Pacific Telephone and Telegraph Company in Tulare.

G. C. Harris, President and General Manager;

M. G. Cottle, Vice President;

Sol H. Rosenthal, Secretary.

Business address, Tulare, California.

**Union Home Telephone and Telegraph Corporation.**

Incorporated July 21, 1906, under the laws of California. Sold to Associated Telephone Company, October 1, 1920. Controls through stock ownership: Long Beach Home Telephone and Telegraph Company; San Bernardino Telephone and Telegraph Company.

Geo. B. Ellis, President;

J. E. Fishburn, Vice President;

B. O. Johnson, Secretary;

Sam R. Hefley, Auditor.

Business address, 225 East First street, Long Beach, California.

**United States Long Distance Telephone and Telegraph Company.**

Incorporated September 3, 1902, under the laws of California.

H. M. Robinson, President;

H. D. Pillsbury, Vice President;

Arthur Wright, Vice President and Attorney;

A. L. Rowland, Secretary;

C. H. Temple, General Manager;

F. C. Phelps, General Auditor.

Business address of General Manager, 510 Currier Building, Los Angeles.

Vice President and Auditor's address, Shreve Building. San Francisco.

**Upper Dry Creek Telephone Company.**

Incorporated January 8, 1905, under the laws of California.

W. E. Richards, President;

Geo. S. Bell, Vice President;

J. H. Miller, Secretary;

Geo. R. Somes, Auditor.

Business address, Healdsburg, California.

**Valley Telephone Company.**

Incorporated March 2, 1912, under the laws of California.

A. E. Wright, President and General Manager;

S. E. Robinson, Vice President;

C. H. Eckert, Secretary and Treasurer.

Business address, Holtville, California.

**The Western Union Telegraph Company.**

Incorporated April, 1851, under the laws of New York.

Newcomb Carlton, President;

Rush Taggart, First Vice President and General Counsel;

E. Y. Gallaher, Vice President and Comptroller;

A. F. Burleigh, Secretary.

Business address, 195 Broadway, New York.

**Whittier Home Telephone and Telegraph Company.**

Incorporated August 15, 1902, under the laws of California.

F. W. Hadley, President;

Orrin Gallup, Vice President;

A. Wardman, Secretary and General Manager;

E. A. Carter, Auditor;

Orrin Gallup, General Superintendent.

Business address, Whittier, California.



**Willits Telephone and Telegraph Company.**

Incorporated July 19, 1906, under the laws of California.

Geo. E. Ells, President;  
W. A. S. Foster, Vice President;  
M. B. Muir, Secretary and Treasurer;  
Merrill Williams, General Manager.

Business address, Willits, California.

**B—Officers of Companies or Owners of Public Utilities Whose 1920 Annual Reports Are Not Summarized in This Report.****Adelaide Rural Telephone Company.**

Jas. W. Lemen, President and General Manager;  
Bessie F. Dubost, Secretary,  
Adelaide, California.

**Alpaugh Telephone and Telegraph Company.**

W. N. Billing, President;  
John H. Callister, Secretary,  
Alpaugh, California.

**Anderson and Bear Creek Telephone Line.**

L. C. Smith, Owner,  
Millville, California.

**Antelope Valley Telephone Company.**

O. F. Goodrich, Owner,  
Lancaster, California.

**Bandy, G. W.**

Kernville, California.

**Bass Telephone Line.**

Geo. W. Johnstone, Manager,  
Montgomery Creek, California.

**Berg, Geo.**

Llanada, California.

**Bigelow Telephone Company.**

H. E. Bigelow, Owner,  
O'Neals, California.

**Blake Independent Telephone System.**

Mrs. Stanley R. Short, for the estate of James H. Blake, deceased.  
Arcata, California.

**Bridgeport Telephone and Telegraph Company.**

A. S. Bryant, Owner,  
Bridgeport, California.

**Butte Valley Telephone Company.**

Jos. Hessig, President and General Manager;  
J. H. Hessig, Secretary and Treasurer,  
Klamath, Oregon.

**Calaveras Telephone Company.**

J. A. Tower, Owner,  
Felix, California.

**Cambria Telephone Company.**

Mrs. G. Guerra, Owner,  
Cambria, California.

**Capay Valley Telephone Company.**

L. N. Wood, Owner,  
Guinda, California.

**Central Telephone Company.**

J. G. Kirkman, Owner,  
Exeter, California.

**Colfax Suburban Telephone Company.**

E. Franklin, President;  
D. M. Kennedy, Secretary,  
Weimar, California.

**Colfax Telephone Exchange.**

Mrs. S. K. Morrison, Owner;  
Carl C. Bell, Manager,  
Colfax, California.

**Corcoran Telephone and Telegraph Exchange.**

W. Cromlie, Owner,  
Corcoran, California.

**Dalidio Tognini and Ghezzi Telephone Company.**

A. B. Tognini and G. Ghezzi, Owners,  
Cayucos, California.

**Evans Telephone Company.**

J. H. Evans, Owner,  
Patterson, California.

**Forest Hill Telephone Exchange.**

M. C. Langstaff, Manager,  
Forest Hill, California.

**Green, G. F.**

Ripon, California.

**Guglielmetti Rural Telephone Company.**

A. J. Guglielmetti, President;  
W. J. Guglielmetti, Secretary and General Manager,  
Petaluma, California.

**Huntington Beach Company.**

E. J. Gates, President;  
H. Levinson, Vice President and Treasurer, General Manager;  
Jas. S. Lawshe, Secretary,  
600 Kerckhoff Building, Los Angeles.

**Keeler Darwin Telephone Line.**

Fred M. Hess, Owner,  
Bishop, California.

**Kenwood Rural Telephone Company.**

S. A. Whipple, President;  
George K. Moyle, Secretary,  
Kenwood, California.

**Klamath Telephone and Telegraph Company.**

J. H. Hessig, Manager,  
Fort Klamath, Oregon.

**Knights Landing Telephone Exchange.**

J. V. Leithold, Owner,  
Woodland, California.

**Latrobe Telephone Company.**

Ezra Taylor, General Manager,  
Plymouth, California.

**Lemon Cove Telephone Company.**

Paul Huenke, Owner,  
Lemon Cove, California.

**Livingston Telephone Company.**

J. Max Landram, Owner;  
G. H. Winton, Manager,  
Livingston, California.

**Manteca Telephone and Telegraph Company.**

M. A. Forbes, Owner;  
C. W. Forbes, Manager,  
Manteca, California.

**Morgan Hill Telephone Company.**

T. H. Dassel, Owner,  
Morgan Hill, California.

**Owens Lake Telephone Company.**

Mrs. E. H. Edwards, Owner,  
Lone Pine, California.  
A. T. Smith, Owner,  
Keeler, California.

**Petrolia Telephone Company.**

C. A. Johnston, President;  
G. A. Cummings, Secretary;  
M. M. Langdon, Manager,  
Petrolia, California.

**Raymond Telephone Company.**

A. C. Shaw, Owner,  
Raymond, California.

**Sanger Telephone Company.**

H. F. Knapp, Owner,  
Sanger, California.

**San Miguel Interurban Telephone Company.**

J. W. Fretwell, President;  
H. Twisslemann, Secretary,  
San Miguel, California.

**Swanson, Robt. L., Telephone System.**

Robt. L. Swanson, Owner,  
Red Bluff, California.

**Turlock Home Telephone and Telegraph Company.**

J. L. Randolph, President and General Manager,  
Turlock, California.

**Tuolumne Telephone Exchange.**

Geo. H. Jones, Owner,  
Tuolumne, California.

**Volcano Telephone and Telegraph System.**

Jos. Lagomarsino, Owner,  
Volcano, California.

**Weaverville Telephone Exchange.**

B. Barnickel, Manager,  
Weaverville, California.

TABLE NO. 1  
ABSTRACT OF BALANCE SHEETS OF TELEPHONE AND TELEGRAPH CORPORATIONS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	Associated Telephone Company <sup>1</sup>	California Telephone and Light Company <sup>2</sup>	Campbell Telephone Company	Chileno Valley Telephone Company	Chinese Jamtown and Sonora Telephone Company <sup>3</sup>	Coechella Valley Home Telephone and Telegraph Company	Colusa County Telephone Company	Colorado River Telephone Company
<i>Assets.</i>								
Fixed capital installed prior to January 1, 1914.....	\$23,879 42		\$3,158 70	\$2,218 56	\$1,200 00	\$12,973 77	\$159,497 01	\$37,195 39
Fixed capital installed since December 31, 1913.....			1,153 96	147 32		6,850 36	34,424 16	
Total fixed capital.....	\$23,879 42		\$4,342 66	\$2,365 88	\$1,200 00	\$19,794 15	\$193,921 17	\$37,195 39
Reserve for accrued depreciation.....								
Reserve for amortization of intangible capital.....				\$495 91			\$29,707 45	\$4,428 77
Total credit.....				\$495 99			\$33,896 57	\$4,428 77
Net investment in fixed capital.....	\$23,879 42		\$1,018 28			\$2,723 99	\$33,896 57	\$32,766 62
Cash and deposits.....	50 00		\$3,324 40	\$1,869 89	\$1,200 00	\$17,070 16	\$160,034 60	
Notes receivable.....			1,471 04	575 77	5 87	84 94	1,062 49	
Accounts receivable.....						149 16	33 29	
Other current assets.....	69,550 00		38 85			203 29	6,874 05	
Investments.....							3,414 39	
Treasury securities.....	1,321,991 48					300 00		
Working assets.....								
Prepaid expenses.....						410 00	7,425 23	1,187 00
Unamortized discount on securities and expenses.....			270 00				51 59	
Miscellaneous.....							116 30	
Corporate deficit.....							9,762 33	1,784 84
Totals.....	\$1,415,470 90		\$5,104 29	\$2,445 66	\$1,205 87	\$18,217 55	\$188,764 27	\$35,738 16
<i>Liabilities.</i>								
Capital stock.....	\$511,826 00		\$2,680 00	\$2,300 00	\$1,200 00	\$12,770 00	\$85,708 00	\$9,593 00
Premium on capital stock.....			227 50					
Funded debt.....	820,200 00						28,000 00	
Assessment.....								
Notes payable.....						1,013 50		
Accounts payable.....	46,000 00					2,325 03	61,000 00	2,000 00
Interest and taxes accrued.....						1,728 52	12,821 27	11,995 87
Miscellaneous.....	20,730 00						479 74	
Reserves.....							1,085 28	70 63
Income invested since December 31, 1913, in fixed capital.....								
Appreciation of fixed capital.....								
Corporate surplus.....	7,714 90		2,166 79	145 66	5 87	380 80		12,078 87
Totals.....	\$1,415,470 90		\$5,104 29	\$2,445 66	\$1,205 87	\$18,217 55	\$188,764 27	\$35,738 16

<sup>1</sup>Began operations October 1, 1920.

<sup>2</sup>See electric table.

<sup>3</sup>Subscriptions to capital stock.

<sup>4</sup>Not operating.

ABSTRACT OF BALANCE SHEETS OF TELEPHONE AND TELEGRAPH CORPORATIONS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

TABLE NO. 1—Continued.

	Corona Home Telephone and Telegraph Company	Coca and Curry Telephone Company <sup>1</sup>	Corona Union Telephone and Telegraph Company <sup>2</sup>	Consolidated Utilities Company	Del Norte Peoples Telephone Company	Delta Telephone and Telegraph Company	Dos Palos Telephone Company	Downey Home Telephone and Telegraph Company
<i>Assets.</i>								
Fixed capital installed prior to January 1, 1914.....	\$31,115 73			\$51,000 47	\$11,093 37		\$3,169 07	\$51,670 95
Fixed capital installed since December 31, 1913.....	4,351 06	\$279,319 00		24,012 38	6,483 46	\$110,913 50	3,050 17	12,783 27
Total fixed capital.....	\$35,466 79	\$279,319 00		\$75,012 85	\$17,576 83	\$110,913 50	\$9,219 24	\$64,453 15
Reserve for accrued depreciation.....	\$11,912 54	\$49,639 47		\$12,895 31		\$31,989 18	\$2,275 00	\$10,088 65
Reserve for amortization of intangible capital.....								
Total credit.....	\$11,912 54	\$49,639 47		\$12,895 31		\$31,989 18	\$2,275 00	\$10,088 65
Net investment in fixed capital.....	\$23,554 25	\$229,679 53		\$62,117 54	\$17,576 83	\$78,924 32	\$6,944 24	\$54,365 50
Cash and deposits.....	5,423 18	5,404 88		319 48	927 06	3,954 96	454 16	1,234 42
Notes receivable.....		1,698 93		2,101 58				
Accounts receivable.....	843 95	13,037 26		2,195 09	1,570 89	3,020 52	650 23	6,045 94
Other current assets.....						3,649 08		
Investments.....	10,355 00	7,135 93					500 00	
Treasury securities.....		7,350 00						
Working assets.....	631 54	24,010 29		210 37	163 90	10,940 01	1,083 25	
Prepaid expenses.....		1,350 07			56 38	97 80		330 04
Unamortized discount on securities and expenses.....		5,196 09						
Miscellaneous.....		590 33				26 25		
Corporate deficit.....								
Totals.....	\$90,817 92	\$288,792 99		\$66,503 10	\$20,295 39	\$100,612 96	\$9,631 88	\$61,980 90
<i>Liabilities.</i>								
Capital stock.....								
Premium on capital stock.....								
Funded debt.....	\$42,417 50	\$130,000 00		\$37,060 00	\$7,992 50	\$81,650 00	\$5,503 00	\$40,000 00
Assessment.....	41,293 00	123,000 00		4,700 00				
Notes payable.....		10,000 00						
Accounts payable.....	1,487 81	6,654 74		2,632 00	700 00	3,806 48	200 00	3,286 19
Interest and taxes accrued.....	397 16	4,754 78			2,565 47	782 26	371 64	389 23
Miscellaneous.....	2,749 14	2,349 49			734 28	563 47		509 00
Reserves.....								
Income invested since December 31, 1913, in fixed capital.....	648 82				2,324 32			
Appreciation of fixed capital.....					4,105 22			
Corporate surplus.....	1,944 49	12,033 98		22,111 10	1,873 90	13,317 46	507 07	2,375 99
Totals.....	\$90,817 92	\$288,792 99		\$66,503 10	\$20,295 39	\$100,612 96	\$9,631 88	\$61,980 90

<sup>1</sup>Includes Oregon operations.  
<sup>2</sup>Includes Oregon operations.  
<sup>3</sup>Credit item.

TABLE NO. 1—Continued.  
ABSTRACT OF BALANCE SHEETS OF TELEPHONE AND TELEGRAPH CORPORATIONS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920

	Ducor-California Hot Springs Telephone and Telegraph Company	Eel River and Southern Telephone Company	Federal Telegraph Company	Fowler Independent Telephone Company	Gilroy Telephone Company	Happy Valley Telephone Company	Home Telephone Company of Sycamore	Home Telephone Company of Covina
<i>Assets.</i>								
Fixed capital installed prior to January 1, 1914.....	\$4,100 00	\$14,037 72	\$577,792 87	\$21,509 35		\$1,891 30	\$625 00	\$139,039 30
Fixed capital installed since December 31, 1913.....	452 97	2,643 92	2,314,001 19	15,329 19	\$28,347 47	952 24		92,533 70
Total fixed capital.....	\$4,552 97	\$16,681 64	\$2,891,794 06	\$34,838 54	\$28,347 47	\$2,843 54	\$625 00	\$231,573 00
Reserve for accrued depreciation..... Cr.		\$430 00	\$191,062 28	\$10,966 67	\$8,429 40	\$347 85		\$43,598 85
Reserve for amortization of intangible capital..... Cr.					31 20			840 00
Total credit.....		\$430 00	\$191,062 28	\$10,966 67	\$8,460 60	\$347 85		\$44,433 85
Net investment in fixed capital.....	\$4,552 97	\$16,271 64	\$2,700,731 78	\$24,871 87	\$19,886 87	\$2,495 69	\$625 00	\$187,134 15
Cash and deposits.....	1,031 91	855 80	85,200 69	427 86	3,383 54	90 30	209 70	2,832 59
Notes receivable.....								
Accounts receivable.....	372 03		125,556 45		297 42	101 32		308 84
Other current assets.....								
Investments.....			1,762 75					124 00
Treasury securities.....			178 50					
Working assets.....		19 61	275,240 22		4,815 03			4,790 83
Prepaid expenses.....			7,876 40		9 37			541 73
Unamortized discount on securities and expenses.....								4,509 76
Miscellaneous.....			184,476 92					
Corporate deficit.....								
Total.....	\$5,956 91	\$17,176 75	\$3,380,832 71	\$26,299 73	\$28,392 23	\$2,937 31	\$634 70	\$200,241 95
<i>Liabilities.</i>								
Capital stock.....	\$4,100 00	\$10,550 00	\$2,491,775 00	\$6,310 00	\$18,060 00	\$450 00	\$625 00	\$92,450 00
Premium on capital stock.....								
Funded debt.....								86,200 00
Assessment.....				1,990 00				
Notes payable.....			45,000 00	2,500 00				
Accounts payable.....		97 44	122,237 43	240 51	1,020 42	156 09		6,732 15
Interest and taxes accrued.....					460 90			933 50
Miscellaneous.....			15,593 55		276 41			4,541 37
Reserve.....						952 24		
Income invested since December 31, 1913, in fixed capital.....	452 97	1,708 15			6,983 50			
Appreciation of fixed capital.....		4,821 16	706,226 68	14,154 22	1,569 91	1,026 98	209 70	10,334 93
Corporate surplus.....	1,403 94							
Total.....	\$5,956 91	\$17,176 75	\$3,380,832 71	\$26,299 73	\$28,392 23	\$2,937 31	\$634 70	\$200,241 95

## REPORT OF CALIFORNIA RAILROAD COMMISSION.

ABSTRACT OF BALANCE SHEETS OF TELEPHONE AND TELEGRAPH CORPORATIONS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1930.

TABLE NO. 1—Continued.

	Home Telephone and Telegraph Company of Pasadena	Honey Lake Valley Mutual Telephone Association	Huntington Beach Telephone Company	Interstate Telegraph Company	Kerman Telephone Company	Keen Mutual Telephone Company	Lindsay Home Telephone and Telegraph Company
<b>Assets.</b>							
Fixed capital installed prior to January 1, 1914.....		\$18,354 98		\$748,717 81	\$9,157 08	\$165,704 08	\$34,783 10
Fixed capital installed since December 31, 1913.....		4,257 11	\$34,274 10	58,020 06	10,307 86	26,403 68	53,909 32
Total fixed capital.....	\$2,271,542 01	\$22,612 07	\$34,274 19	\$808,787 87	\$19,464 74	\$192,107 76	\$38,691 42
Reserve for accrued depreciation.....		\$6,552 74	\$766 39	\$41,000 82	\$6,153 06	\$96,633 90	\$15,378 85
Reserve for amortization of intangible capital.....	Cr.	18 90					
Total credit.....	\$291,864 15	\$6,571 64	\$766 39	\$41,000 82	\$6,153 06	\$96,633 90	\$15,378 85
Net investment in fixed capital.....	\$1,979,677 86	\$16,040 43	\$23,507 80	\$768,787 05	\$13,311 68	\$96,473 86	\$43,112 57
Cash and deposits.....	2,291 79	393 15	656 95	3,198 52	5 00	2,508 80	37 38
Notes receivable.....	25 00			29 40			
Accounts receivable.....	21,806 83	1,114 39	814 73	38,934 32	5,346 89	5,134 24	671 86
Other current assets.....							
Investments.....							
Treasury securities.....					26,905 00	423 63	745 85
Working assets.....	6,894 33	927 72	592 07	41,997 01			
Prepaid expenses.....	2,030 50	136 63	391 71	391 71	11 80		870 50
Unamortized discount on securities and expenses.....							828 40
Miscellaneous.....	538 00			44,723 38			
Corporate deficit.....	239,680 18	5,054 83		9,061 14	6,924 99		
Totals.....	\$2,252,941 49	\$23,266 86	\$25,841 88	\$901,063 33	\$62,005 06	\$108,538 42	\$46,213 56
<b>Liabilities.</b>							
Capital stock.....	\$619,000 00	\$10,000 00	\$24,500 00	\$200,000 00	\$35,000 00	\$25,000 00	\$35,000 00
Premium on capital stock.....							14,200 00
Funded debt.....	471,500 00			244,000 00			
Assessment.....							
Notes payable.....	19,500 00	10,000 00			3,897 00		1,900 00
Accounts payable.....	1,038,664 43	2,435 17		6,000 00	2,600 00		2,348 96
Interest and taxes accrued.....	160,741 03	86 54	998 34	194,756 44	10,008 06	2,116 14	2,116 14
Miscellaneous.....	45,546 03	745 14		6,738 40		14,396 42	283 17
Reserves.....				7,068 99			471 67
Income invested since December 31, 1913, in fixed capital.....				3,469 50			
Appreciation of fixed capital.....							
Corporate surplus.....			343 24			62,128 86	2,012 76
Totals.....	\$2,252,941 49	\$23,266 86	\$25,841 88	\$901,063 33	\$62,005 06	\$108,538 42	\$46,213 56

1Not segregated.



TABLE NO. 1—Continued.  
ABSTRACT OF BALANCE SHEETS OF TELEPHONE AND TELEGRAPH CORPORATIONS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	Los Gatos Telephone Company	McFarland Telephone Company	Monrovia Telephone and Telegraph Company	Needles Gas and Electric Company <sup>1</sup>	Nevada, California and Oregon Telephone Company	Northern Trinity Telephone and Telegraph Company	Novato Utilities Company <sup>1</sup>
<i>Assets.</i>							
Fired capital installed prior to January 1, 1914.....	\$26,685 61		\$118,208 72		\$102,643 25	\$2,000 00	
Fired capital installed since December 31, 1913.....	27,773 28	\$6,526 00	17,820 80		107,909 84		
Total fixed capital.....	\$54,458 89	\$6,526 00	\$136,029 52		\$210,553 09	\$2,000 00	
Reserve for accrued depreciation.....	\$12,169 99	\$2,140 00	\$36,373 26		\$33,129 68		
Reserve for amortization of intangible capital.....			840 00		4,541 11		
Total credit.....	\$12,169 99	\$2,140 00	\$36,212 26		\$37,670 79		
Net investment in fixed capital.....	\$42,288 90	\$4,386 00	\$99,817 26		\$172,882 30	\$2,000 00	
Cash and deposits.....	110 92		987 65		3,850 66		
Notes receivable.....					19 00		
Accounts receivable.....	1,214 63	19 40	1,318 38		7,541 50		
Other current assets.....							
Investments.....							
Treasury securities.....			28,500 00				
Working assets.....	1,366 19	44 00	1,114 17		794 26		
Prepaid expenses.....	232 14		424 69		730 29		
Unamortized discount on securities and expenses.....					3,360 58	21 00	
Miscellaneous.....					703 49		
Corporate deficit.....							
Totals.....	\$45,212 78	\$4,449 40	\$132,169 15		\$189,822 07	\$2,021 00	
<i>Liabilities.</i>							
Capital stock.....							
Premium on capital stock.....	\$24,050 00	\$1,000 00	\$100,000 00		\$82,165 00	\$2,021 00	
Funded debt.....	300 00						
Assessment.....		1,600 00	25,000 00		54,100 00		
Notes payable.....	3,000 00		1,000 00		2,660 00		
Accounts payable.....	759 80	1,789 61	2,072 18		1,014 45		
Interest and taxes accrued.....	481 90		760 00		294 35		
Miscellaneous.....	2 80				5,191 44		
Reserves.....					2,788 29		
Income invested since December 31, 1913, in fixed capital.....							
Appreciation of fixed capital.....		89 79	3,346 97		41,611 54		
Corporate surplus.....	16,618 78						
Totals.....	\$45,212 78	\$4,449 40	\$132,169 15		\$189,822 07	\$2,021 00	

<sup>1</sup>See electric table.

TABLE NO. 1—Continued.  
ABSTRACT OF BALANCE SHEETS OF TELEPHONE AND TELEGRAPH CORPORATIONS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	Ontario and Upland Telephone Company	Ornard Home Telephone Company	The Pacific Telephone and Telegraph Company	Paso Robles and Shandon Telephone Company	Placerville Telephone and Telegraph Company	Pomona Valley Telephone and Telegraph Union	Postal Telegraph Cable Company
<i>Assets.</i>							
Fixed capital installed prior to January 1, 1914	\$277,729 53	\$101,033 04	\$103,948,369 01	\$5,945 27	\$14,200 00	\$237,523 92	\$100,000 00
Fixed capital installed since December 31, 1913		55,038 23		396 29		123,880 15	
Total fixed capital	\$277,729 53	\$156,071 26	\$103,948,369 01	\$6,340 56	\$14,200 00	\$361,413 07	\$100,000 00
Reserve for accrued depreciation	\$26,022 86	\$23,102 97	\$23,065,491 70	\$2,561 05		\$173,233 95	
Reserve for amortization of intangible capital		3,028 80	37,538 69				
Total credit	\$26,022 86	\$26,131 77	\$23,123,330 39	\$2,561 05		\$173,233 95	
Net investment in fixed capital	\$252,106 67	\$130,539 49	\$80,825,038 62	\$3,779 51	\$14,200 00	\$188,179 12	\$100,000 00
Cash and deposits	2,526 96	1,020 11	454,205 96	177 55	1,066 47	13,341 22	72,819 51
Notes receivable			265,497 83				
Accounts receivable		7,248 32	2,414,966 58			1,164 05	184,773 51
Other current assets	2,450 92	1,500 83	218,965 44	575 13	101 40		648,536 17
Investments		1,004 45	16,072,074 53				
Treasury securities							
Working assets		1,953 61	3,105,587 68				
Prepaid expenses	1,797 51	45 61	200,898 42		142 13	4,878 49	2,855 44
Unpaid taxes	431 24		1,405,922 15				
Unamortized discount on securities and expenses		14,038 32	1,289,916 79			2,563 12	
Miscellaneous		402 93					
Corporate deficit	90,519 41				445 79		53,685 14
Totals	\$349,832 71	\$158,673 93	\$106,502,193 85	\$4,532 19	\$15,945 79	\$210,106 00	\$1,062,429 77
<i>Liabilities.</i>							
Capital stock	\$100,000 00	\$75,000 00	\$50,000,000 00	\$4,200 00	\$15,000 00	\$100,000 00	\$100,000 00
Premium on capital stock							
Funded debt	70,000 00	50,000 00	39,174,000 00			100,000 00	
Assessment							
Notes payable		15,059 79	215,000 00				
Accounts payable	147,117 92	6,049 50	11,636,183 74		500 00		
Interest and taxes accrued	26,708 27	706 48	997,053 98		446 79	5,000 00	164,429 67
Miscellaneous	6,008 52	508 58	1,361,787 65			4,110 11	
Reserves		180 21				989 89	808,000 00
Income invested since December 31, 1913, in fixed capital							
Appropriation of fixed capital							
Corporate surplus		11,170 69	3,218,198 48	332 19			
Totals	\$349,832 71	\$158,673 93	\$106,502,193 85	\$4,532 19	\$15,945 79	\$210,106 00	\$1,062,429 77

1Not segregated.

TABLE NO. 1—Continued.  
ABSTRACT OF BALANCE SHEETS OF TELEPHONE AND TELEGRAPH CORPORATIONS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	Redondo Home Telephone Company	Reedley Telephone Company	Red Hill Telephone Company	Rio Vista Telephone and Telegraph Company	Roseville Telephone Company	Sacramento Valley Telephone Company	San Antonio Home Telephone Company
<i>Assets.</i>							
Fixed capital installed prior to January 1, 1914.....	\$33,540 75		\$1,500 00	\$5,220 51	\$11,000 00		\$3,450 00
Fixed capital installed since December 31, 1913.....	84,460 22	\$37,592 73		15,997 15	13,536 90	\$365,932 09	63 00
Total fixed capital.....	\$118,000 97	\$37,592 73	\$1,500 00	\$20,917 66	\$24,536 90	\$365,932 09	\$3,513 00
Reserve for accrued depreciation.....	\$36,733 51	\$8,094 04			\$9,557 00	\$786 68	
Reserve for amortization of intangible capital.....							
Gr.....							
Cr.....							
Total credit.....	\$36,733 51	\$8,094 04			\$9,557 00	\$786 68	
Net investment in fixed capital.....	\$81,267 46	\$29,498 69	\$1,500 00	\$30,917 66	\$17,979 90	\$365,145 41	\$3,513 00
Cash and deposits.....	879 69	1,563 96	79 26	582 12	464 53	1,555 00	69 45
Notes receivable.....	51 50						
Accounts receivable.....	4,142 67	89 25		1,637 06	969 81	7,063 11	240 80
Other current assets.....							
Investments.....					4,000 00		
Treasury securities.....							
Working assets.....	240 85	588 50		360 00		9,430 44	
Prepaid expenses.....	24 49					606 47	
Unamortized discount on securities and expenses.....	34,793 81	2,551 94			95 06	831 28	3,400 00
Miscellaneous.....						129,274 49	
Corporate deficit.....	9,448 52						
Totals.....	\$130,847 99	\$34,291 94	\$1,579 26	\$33,486 86	\$23,509 90	\$514,505 20	\$7,273 35
<i>Liabilities.</i>							
Capital stock.....							
Premium on capital stock.....	\$40,000 00	\$14,106 00	\$1,500 00	\$4,150 00	\$20,480 00	\$103,800 00	\$6,900 00
Funded debt.....							
Assessment.....	70,000 00					190,000 00	
Notes payable.....	1,425 00	9,538 20		3,500 00			
Accounts payable.....	4,906 89	6,020 52		1,500 00		127,379 94	325 85
Interest and taxes accrued.....	516 10				598 03	463 00	47 70
Miscellaneous.....					81 35	3,132 26	
Reserves.....	14,000 00			2,312 74			
Income invested since December 31, 1913, in fixed capital.....				3,781 68			
Appreciation of fixed capital.....		4,624 22	79 26	8,242 44	2,350 52		
Corporate surplus.....							
Totals.....	\$130,847 99	\$34,291 94	\$1,579 26	\$33,486 86	\$23,509 90	\$514,505 20	\$7,273 35



TABLE NO. 1—Continued.  
ABSTRACT OF BALANCE SHEETS OF TELEPHONE AND TELEGRAPH CORPORATIONS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	Snellier Home Telephone and Telegraph Company	Southern California Telephone Company	Southwestern Home Telephone Company	Sunland Rural Telephone Company	Suisun and Green Valley Telephone Company	The Tulare Home Telephone and Telegraph Company	Union Home Telephone and Telegraph Corporation
<i>Assets.</i>							
Fixed capital installed prior to January 1, 1914.....	\$21,433 49	.....	\$444,442 75	\$165 35	\$3,747 70	\$35,610 06	\$3,013,341 57
Fixed capital installed since December 31, 1913.....	3,325 65	\$19,011,765 52	94,598 06	2,933 69	689 23	52,192 79	5,796 09
Total fixed capital.....	\$24,759 14	\$19,011,765 52	\$638,740 81	\$3,099 04	\$4,436 93	\$87,802 85	\$3,019,137 66
Reserve for accrued depreciation.....	\$13,554 83	\$3,791,241 89	\$43,128 62	.....	\$1,794 50	\$36,583 19	\$97,500 00
Reserve for amortization of intangible capital.....	.....	4,198 42	.....	.....	.....	.....	.....
Total credit.....	\$13,554 83	\$3,795,440 31	\$43,128 62	.....	\$1,794 50	\$36,583 19	\$97,500 00
Net investment in fixed capital.....	\$11,204 31	\$15,228,325 21	\$495,612 19	\$3,099 04	\$2,642 43	\$51,219 66	\$2,921,637 66
Cash and deposits.....	205 75	27,050 96	2,150 00	779 02	508 13	2,154 11	4,662 50
Notes receivable.....	.....	.....	.....	.....	.....	.....	.....
Accounts receivable.....	.....	.....	.....	.....	.....	.....	.....
Other current assets.....	1,486 63	174,803 12	4,525 06	.....	41 00	1,276 10	542,375 59
Investments.....	.....	107,994 52	.....	.....	.....	.....	800 00
Treasury securities.....	.....	.....	.....	90 00	.....	.....	.....
Working assets.....	.....	354,148 45	13,490 62	.....	.....	2,610 00	19,676 87
Prepaid expenses.....	.....	37,056 64	164 63	.....	.....	.....	.....
Unamortized discount on securities and expenses.....	.....	623,903 55	89,296 08	126 00	.....	1,136 24	36,500 00
Miscellaneous.....	.....	153,630 30	7,348 96	.....	.....	.....	.....
Corporate deficit.....	.....	215,710 73	5,863 84	.....	.....	.....	.....
Totals.....	\$14,480 62	\$16,920,613 40	\$618,421 38	\$4,094 06	\$3,500 00	\$53,396 11	\$3,616,066 03
<i>Liabilities.</i>							
Capital stock.....	\$3,895 00	\$6,086,900 00	\$84,234 50	\$2,100 00	\$3,500 00	\$24,930 00	\$1,872,550 00
Premium on capital stock.....	.....	.....	.....	.....	.....	.....	.....
Funded debt.....	.....	1,324,758 65	.....	.....	.....	.....	37,451 00
Assessment.....	.....	8,198,000 00	440,337 50	.....	.....	15,000 00	1,382,000 00
Notes payable.....	.....	420,000 00	61,750 00	.....	.....	.....	46,500 00
Accounts payable.....	1,912 88	698,149 30	14,839 38	.....	.....	10,000 00	48,581 01
Interest and taxes accrued.....	.....	77,611 16	4,765 50	.....	.....	347 40	206,650 00
Miscellaneous.....	.....	145,194 29	12,494 50	.....	.....	495 62	22,354 02
Reserves.....	5,564 94	.....	.....	.....	.....	.....	.....
Income invested since December 31, 1913, in fixed capital.....	3,077 80	.....	.....	743 39	.....	.....	.....
Appropriation of fixed capital.....	.....	.....	.....	1,250 67	.....	.....	.....
Corporate surplus.....	.....	.....	.....	.....	.....	7,623 09	.....
Totals.....	\$14,480 62	\$16,920,613 40	\$618,421 38	\$4,094 06	\$3,500 00	\$53,396 11	\$3,616,066 03

\*Sold to Associated Telephone Company.

TABLE NO. 1—Concluded.  
ABSTRACT OF BALANCE SHEETS OF TELEPHONE AND TELEGRAPH CORPORATIONS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920

	United States Long Distance Telephone and Telegraph Company	Upper Dry Creek Telephone Company	Valley Telephone Company	The Western Union Telegraph Company	Whittier Home Telephone and Telegraph Company	Willits Telephone and Telegraph Company	Total
<i>Assets.</i>							
Fixed capital installed prior to January 1, 1914.....	\$3,846,947 87	\$3,270 00	\$31,633 23	\$108,446,781 54	\$143,322 09	\$6,868 33	\$119,183,277 88
Fixed capital installed since December 31, 1913.....	154,917 12	30 00	9,159 50	66,819,677 06	66,250 12	1,119 59	196,860,219 01
Total fixed capital.....	\$4,001,864 99	\$3,300 00	\$40,792 73	\$174,266,458 63	\$209,572 21	\$7,987 92	\$316,043,496 89
Reserve for accrued depreciation.....	\$548,963 22	\$163 50	\$20,191 03	\$17,140,237 49	\$28,550 33	.....	\$46,212,163 51
Reserve for amortization of intangible capital.....	.....	.....	.....	79,647 75	.....	.....	138,187 96
Total credit.....	\$548,963 22	\$163 50	\$20,191 03	\$17,219,885 24	\$28,540 33	.....	\$46,350,351 90
Net investment in fixed capital.....	\$3,452,911 77	\$3,136 50	\$20,601 70	\$157,046,573 39	\$184,001 88	\$7,987 92	\$299,693,145 89
Cash and deposits.....	17,866 49	560 45	91 49	8,079,518 16	1,967 08	533 83	8,947,136 37
Notes receivable.....	176,000 00	.....	.....	21,546 43	6,500 00	.....	478,145 24
Accounts receivable.....	82,099 43	.....	2,057 60	15,722,916 57	11,627 94	.....	19,509,206 21
Other current assets.....	.....	.....	.....	.....	.....	.....	878,340 82
Investments.....	10,000 00	700 00	.....	13,101,820 52	.....	1,260 00	30,656,073 36
Treasury securities.....	.....	.....	8,000 00	6,584,134 26	1,600 00	.....	6,697,007 76
Working assets.....	26,389 35	.....	.....	10,000,310 22	9,236 64	.....	14,080,129 73
Prepaid expenses.....	4,463 97	.....	.....	783,523 45	1,031 41	.....	1,143,633 48
Unamortized discount on securities and expenses.....	.....	.....	.....	.....	.....	.....	2,492,874 82
Miscellaneous.....	.....	.....	.....	7,524,373 96	307 08	.....	9,413,616 90
Corporate deficit.....	.....	.....	259 58	.....	.....	.....	887,658 06
Totals.....	\$3,771,471 01	\$4,396 96	\$31,610 37	\$218,834,716 96	\$216,372 03	\$6,771 75	\$364,783,762 83
<i>Liabilities.</i>							
Capital stock.....	\$3,000,000 00	\$3,840 00	\$25,000 00	\$101,548,601 66 <sup>1</sup>	\$60,000 00	\$4,500 00	\$169,137,446 16
Premium on capital stock.....	.....	.....	.....	.....	.....	.....	1,362,767 15
Funded debt.....	.....	.....	.....	31,994,000 00	48,500 00	.....	84,781,090 50
Assessment.....	507,000 00	.....	1,660 00	.....	.....	.....	16,217 50
Notes payable.....	.....	.....	3,000 00	.....	.....	.....	1,246,779 28
Accounts payable.....	22,120 53	.....	1,650 37	13,892,701 72	6,523 27	120 00	28,103,188 30
Interest and taxes accrued.....	8,830 53	.....	.....	7,676,066 40	3,074 69	.....	9,119,636 31
Miscellaneous.....	146,226 30	.....	.....	21,714,410 55	7,581 27	.....	23,444,572 22
Reserves.....	64,765 52	.....	.....	1,400,735 79	.....	.....	2,290,070 28
Income invested since December 31, 1913, in fixed capital.....	.....	30 00	.....	.....	73,606 89	.....	119,301 97
Appreciation of fixed capital.....	.....	.....	.....	.....	.....	.....	24,583 09
Corporate surplus.....	22,828 13	526 95	.....	40,686,210 84	15,893 91	5,151 75	45,006,099 37
Totals.....	\$3,771,471 01	\$4,396 96	\$31,610 37	\$218,834,716 96	\$216,372 03	\$6,771 75	\$364,783,762 83

<sup>1</sup>Includes \$1,781,876 capital stock of subsidiary companies.

TABLE NO. 2  
ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF TELEPHONE AND TELEGRAPH CORPORATIONS OPERATING IN CALIFORNIA  
DURING THE YEAR ENDING DECEMBER 31, 1920.

	Associated Telephone Company <sup>1</sup>	California Telephone and Light Company	Campbell Telephone Company	Chileno Valley Telephone Company	Chinese. Jamestown and Telegraph Company <sup>2</sup>	Coechella Valley Home Telephone and Telegraph Company	Colusa County Telephone Company	Colorado River Telephone Company
Operating revenue.....	\$88,282 18	\$76,381 87	\$2,246 05	\$838 95	.....	\$4,454 60	\$46,639 17	\$7,882 20
Operating expenses.....	64,818 11	49,266 31	1,824 41	734 48	.....	6,212 58	44,640 22	6,430 32
Net operating revenue.....	\$23,464 05	\$27,115 26	\$421 64	\$104 47	.....	\$242 02	\$1,989 95	\$1,421 88
Net operating loss.....	8,285 72	397 58	22 00	31 52	.....	485 46	.....	.....
Nonoperating revenue.....	.....	.....	.....	.....	.....	.....	.....	.....
Gross corporate income.....	\$31,729 77	\$27,512 84	\$443 64	\$135 99	.....	\$727 48	\$1,989 95	\$1,421 88
Gross corporate loss.....	.....	.....	.....	.....	.....	.....	.....	.....
<i>Deductions.</i>								
Nonoperating revenue deductions.....	\$249 69	\$26 84	.....	.....	.....	.....	\$1,680 00	.....
Interest accrued on funded debt.....	20,730 00	10,974 42	.....	.....	.....	.....	4,149 96	\$850 91
Other interest deductions.....	235 43	.....	.....	.....	.....	.....	.....	795 00
Rent deductions.....	.....	1,307 80	.....	.....	.....	.....	1,739 16	243 40
Taxes.....	2,799 75	4,156 05	\$19 26	.....	\$6 10	303 52	1,122 72	.....
Miscellaneous deductions.....	.....	944 95	.....	.....	.....	.....	.....	.....
Total deductions.....	\$24,014 87	\$17,410 06	\$19 26	.....	\$6 10	\$305 69	\$8,691 84	\$1,889 31
Net corporate income for year.....	\$7,714 90	\$10,102 78	\$424 38	\$135 99	\$6 10	\$421 79	\$6,701 89	\$467 43
Net corporate loss for year.....	.....	.....	.....	144 00	.....	.....	.....	172 00
Dividends.....	.....	.....	.....	.....	.....	.....	.....	.....
Miscellaneous additions to surplus.....	.....	.....	.....	.....	.....	.....	556 39	.....
Surplus December 31, 1919.....	.....	\$10,102 78	1,742 41	153 67	11 97	620 39	.....	.....
Deficit December 31, 1919.....	.....	.....	.....	.....	.....	579 10	2,494 05	1,489 11
Surplus December 31, 1920.....	7,714 90	.....	2,168 79	145 66	5 87	380 50	9,752 33	1,784 54
Deficit December 31, 1920.....	.....	.....	.....	.....	.....	.....	.....	.....

<sup>1</sup>Began operations October 1, 1920<sup>2</sup>Not operating.<sup>3</sup>Transferred to electric table

TABLE NO. 2—Continued.  
ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF TELEPHONE AND TELEGRAPH CORPORATIONS OPERATING IN CALIFORNIA  
DURING THE YEAR ENDING DECEMBER 31, 1920.

	Corona Home Telephone and Telegraph Company	Coca and Curry Telephone Company <sup>1</sup>	Corona Union Telephone and Telegraph Company <sup>2</sup>	Consolidated Utilities Company	Del Norte Peoples Telephone Company	Delta Telephone and Telegraph Company	Don Pales Telephone Company	Downey Home Telephone and Telegraph Company
Operating revenue.....	\$18,617 14	\$114,995 55	.....	\$24,810 01	\$8,020 74	\$38,617 05	\$5,150 27	\$22,006 89
Operating expenses.....	11,859 77	84,061 40	.....	19,865 14	6,292 64	29,363 41	3,080 28	17,887 19
Net operating revenue.....	\$6,727 37	\$30,944 15	.....	\$5,944 87	\$2,327 90	\$9,253 64	\$2,069 99	\$4,119 70
Net operating loss.....	.....	421 48	.....	.....	1,797 19	4,223 76	.....	82 66
Nonoperating revenue.....	563 35	.....	.....	.....	.....	.....	.....	.....
Gross corporate income.....	\$7,290 72	\$31,365 63	.....	\$5,944 87	\$4,125 09	\$13,477 39	\$2,069 99	\$4,202 36
Gross corporate loss.....	.....	.....	.....	.....	.....	.....	.....	.....
<i>Deductions.</i>								
Nonoperating revenue deductions.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest accrued on funded debt.....	\$2,084 14	\$7,105 00	.....	\$329 00	.....	.....	.....	.....
Other interest deductions.....	.....	3,307 43	.....	.....	\$115 05	\$407 78	.....	.....
Rent deductions.....	.....	3,977 22	.....	.....	375 80	324 26	.....	\$331 50
Taxes.....	1,052 07	4,359 66	.....	.....	952 87	1,281 52	\$164 07	817 01
Miscellaneous deductions.....	7 89	2,408 93	.....	932 93	409 00	384 64	8 94	.....
Total deductions.....	\$3,114 10	\$18,319 34	.....	\$1,261 93	\$1,852 82	\$2,468 14	\$173 01	\$1,148 51
Net corporate income for year.....	\$4,176 62	\$13,046 29	.....	\$4,682 94	\$2,272 27	\$11,009 25	\$1,896 98	\$3,053 85
Net corporate loss for year.....	.....	.....	.....	.....	.....	.....	.....	.....
<i>Dividends.</i>								
Miscellaneous additions to surplus.....	1,166 38	13,650 00	.....	2,904 80	.....	.....	.....	2,400 00
Miscellaneous deductions from surplus.....	478 21	5,274 23	.....	.....	.....	878 02	23 10	3,687 53
Surplus December 31, 1919.....	924 68	112 80	.....	.....	2,222 77	1,776 56	1,063 45	2,526 87
Deficit December 31, 1919.....	.....	7,475 86	.....	20,392 96	1,826 10	.....	.....	800 88
Surplus December 31, 1920.....	619 28	12,633 98	.....	22,111 10	1,873 60	13,317 46	349 56	2,276 99
Deficit December 31, 1920.....	1,944 49	.....	.....	.....	.....	.....	607 07	.....

<sup>1</sup>Oregon operations.

<sup>2</sup>Not operating.



TABLE NO. 2—Continued.  
 ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF TELEPHONE AND TELEGRAPH CORPORATIONS OPERATING IN CALIFORNIA  
 DURING THE YEAR ENDING DECEMBER 31, 1920.

	Duane California Hot Springs Telephone and Telegraph Company	Eel River and Southern Telephone Company	Federal Telegraph Company	Forster Independent Telephone Company	Gilroy Telephone Company	Happy Valley Telephone Company	Home Telephone Company of Sycamore	Home Telephone Company of Covina
Operating revenue.....	\$2,421 99	\$6,488 01	\$482,718 51	\$10,549 80	\$14,055 94	\$1,063 48	\$110 45	\$27,780 70
Operating expenses.....	1,515 86	5,598 66	300,457 10	9,932 66	9,887 96	734 57	180 60	41,221 44
Net operating revenue.....	\$1,106 13	\$889 35	\$182,261 41	\$607 14	\$4,167 98	\$328 91		\$16,559 26
Net operating loss.....		21 00	14,221 96	466 73	186 29	66 86	\$70 06	31 76
Nonoperating revenue.....								
Gross corporate income.....	\$1,106 13	\$910 35	\$196,483 00	\$1,073 87	\$4,304 27	\$395 76		\$16,591 01
Gross corporate loss.....								
<i>Deductions.</i>								
Nonoperating revenue deductions.....	\$179 41					\$68 45		\$4,725 00
Interest accrued on funded debt.....				\$144 88				235 00
Other interest deductions.....	180 00	\$421 20	\$94,368 12	390 00	\$956 76			3,745 36
Rent deductions.....	49 84	363 63	7,248 99	368 48	740 28	\$1 23	\$3 32	282 40
Taxes.....	109 49		1,061 72		16 16	26 00		
Miscellaneous deductions.....								
Total deductions.....	\$518 24	\$783 83	\$102,718 83	\$903 06	\$1,622 10	\$124 67	\$3 32	\$3,947 76
Net corporate income for year.....	\$587 89	\$126 52	\$93,764 17	\$170 81	\$2,682 08	\$261 09	\$73 37	\$7,643 26
Net corporate loss for year.....								
Dividends.....								11,094 00
Miscellaneous additions to surplus.....		1,680 11	22,106 58		10,449 00			5,463 21
Miscellaneous deductions from surplus.....	56 08	844 00	2,431,286 47		18 64	9 21		4,243 42
Surplus December 31, 1919.....	873 13	3,668 53	3,021,672 40	13,963 41	9,407 34	1,000 34	263 07	12,466 88
Deficit December 31, 1919.....								
Surplus December 31, 1920.....	1,403 94	4,821 16	706,226 08	14,154 22	1,568 91	1,026 98	209 70	10,394 93
Deficit December 31, 1920.....								

TABLE NO. 2—Continued.  
 ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF TELEPHONE AND TELEGRAPH CORPORATIONS OPERATING IN CALIFORNIA  
 DURING THE YEAR ENDING DECEMBER 31, 1920.

	Home Telephone and Telegraph Company of Pasadena	Honey Lake Valley Mutual Telephone Association	Huntington Beach Telephone Company	Interstate Telephone Company	Kernan Telephone Company	Kern Mutual Telephone Company	Lindsay Home Telephone and Telegraph Company
Operating revenue.....	\$503,293 36	\$4,695 49	\$5,704 45	\$89,446 87	\$4,976 15	\$89,824 28	\$15,109 71
Operating expenses.....	423,755 31	6,337 00	5,031 51	58,985 66	5,746 61	70,117 15	12,486 59
Net operating revenue.....	\$79,538 05		\$672 94	\$30,460 21	\$770 46	\$20,707 13	\$2,623 12
Net operating loss.....	82 54	\$1,641 51		410 92		2,860 47	919 15
Nonoperating revenue.....		120 81					
Gross corporate income.....	\$79,595 59	\$1,520 70	\$672 94	\$30,871 13	\$770 46	\$23,567 60	\$3,542 27
Gross corporate loss.....							
<i>Deductions.</i>							
Nonoperating revenue deductions.....	\$11 65					\$52 58	\$45 73
Interest accrued on funded debt.....	23,575 00			\$14,734 00			\$76 00
Other interest deductions.....	53,917 62	\$700 00		5,526 64	\$201 21		230 52
Rent deductions.....	10,528 15	25 51		2,268 07	170 00	1,655 14	
Taxes.....	23,759 80	173 04	\$328 00	3,818 03	198 66	5,874 63	698 53
Miscellaneous deductions.....	2,282 49	36 64	1 70	285 85	33 01		101 00
Total deductions.....	\$114,074 71	\$935 19	\$329 70	\$28,650 59	\$602 88	\$7,582 35	\$1,940 78
Net corporate income for year.....			\$343 24	\$4,220 54	\$1,373 54	\$15,985 25	\$1,592 49
Net corporate loss for year.....	\$34,470 12	\$2,455 80				25,500 00	1,760 00
Dividends.....							
Miscellaneous additions to surplus.....		520 64		6,179 32	2 65		
Miscellaneous deductions from surplus.....	329 12	229 08		2,557 19			
Surplus December 31, 1919.....							
Deficit December 31, 1919.....	204,871 94	2,860 20		15,893 81	5,454 00	71,641 61	2,170 27
Surplus December 31, 1920.....	239,680 19	5,064 53	343 24	9,051 14	6,824 69	62,126 86	2,012 76
Deficit December 31, 1920.....							

TABLE NO. 2—Continued.  
ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF TELEPHONE AND TELEGRAPH CORPORATIONS OPERATING IN CALIFORNIA  
DURING THE YEAR ENDING DECEMBER 31, 1920.

	Los Gatos Telephone Company	McFarland Telephone Company	Monrovia Telephone and Telegraph Company	Needles Gas and Electric Company	Nevada, California and Oregon Telephone and Telegraph Company	Northern Trinity Telephone and Telegraph Company	Novato Utilities Company
Operating revenue.....	\$23,258 03	\$1,961 72	\$28,641 47	\$7,591 63	\$47,406 73	\$761 67	\$2,433 27
Operating expenses.....	15,726 36	1,676 43	19,252 79	6,301 70	33,888 80	771 33	2,519 65
Net operating revenue.....	\$7,531 67	\$285 29	\$9,388 68	\$1,289 93	\$13,517 93	\$9 66	\$913 38
Net operating loss.....	21 25				49 06		
Nonoperating revenue.....							
Gross corporate income.....	\$7,552 92	\$285 29	\$9,388 68	\$1,289 93	\$13,566 99	\$9 66	\$913 38
Gross corporate loss.....							
<i>Deductions.</i>							
Nonoperating revenue deductions.....							
Interest accrued on funded debt.....			\$1,500 00				
Other interest deductions.....	\$131 50		15 00		\$2,186 32		
Rent deductions.....	1,143 70	\$150 00	19 00		309 54		
Taxes.....	999 24	73 42	1,249 16	\$339 30	1,460 42		\$143 00
Miscellaneous deductions.....	387 25	54 16	181 43		1,766 85		133 56
Total deductions.....	\$2,671 69	\$277 58	\$2,964 59	\$339 30	\$7,672 73		\$292 41
Net corporate income for year.....	\$4,881 23	\$7 71	\$6,424 09	\$950 63	\$5,894 26	\$9 66	\$378 79
Net corporate loss for year.....							
Dividends.....	1,924 00		4,290 00		2,450 88		
Miscellaneous additions to surplus.....	349 75				39,417 85		
Miscellaneous deductions from surplus.....	362 80		76	950 63	9,806 66		
Surplus December 31, 1919.....	13,611 60	52 48	1,213 64		5,886 97	9 66	
Deficit December 31, 1919.....							
Surplus December 31, 1920.....	16,618 78	59 79	3,346 97		41,611 54		
Deficit December 31, 1920.....							

<sup>1</sup>Transferred to electric table.

TABLE NO. 2—Continued.  
 ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF TELEPHONE AND TELEGRAPH CORPORATIONS OPERATING IN CALIFORNIA  
 DURING THE YEAR ENDING DECEMBER 31, 1920.

	Ontario and Upland Telephone Company	Oxnard Home Telephone Company	The Pacific Telephone and Telegraph Company	Paco Robles and Shandon Telephone Company	Placerville Telephone and Telegraph Company	Pomona Valley Telephone and Telegraph Union	Postal Telegraph Cable Company
Operating revenue.....	\$65,224 41	\$40,778 20	\$39,956,751 60	\$1,793 63	\$11,423 24	\$107,466 31	\$1,097,011 36
Operating expenses.....	70,718 87	32,073 87	21,972,707 71	2,052 32	10,543 98	90,447 16	1,091,248 08
Net operating revenue.....							
Net operating loss.....	\$5,494 46	\$8,704 83	\$7,984,043 89	\$269 70	\$478 26	\$17,019 16	\$6,763 33
Nonoperating revenue.....	34 20		479,496 97			81 31	
Gross corporate income.....							
Gross corporate loss.....	\$6,450 26	\$8,704 83	\$8,463,540 86	\$269 70	\$478 26	\$17,100 46	\$6,763 33
<i>Deductions.</i>							
Nonoperating revenue deductions.....							
Interest accrued on funded debt.....	\$3,500 00	\$2,500 00	\$3,000 00			\$6,000 00	
Other interest deductions.....	3,548 14	1,163 86	1,068,074 09	\$14 00			
Rent deductions.....	1,968 85		528,134 94			571 50	
Taxes.....	3,123 15	1,894 94	301,473 74	94 75	8329 50	5,743 85	
Miscellaneous deductions.....	107 84	911 40	1,987,231 41	6 25	394 55	448 97	
Total deductions.....	\$12,247 98	\$6,459 80	\$5,017,691 10	\$115 00	\$924 05	\$12,764 33	
Net corporate income for year.....		\$2,245 03	\$3,445,849 76	\$384 70	\$445 79	\$4,336 14	\$6,763 33
Net corporate loss for year.....	\$17,098 24						
Dividends.....			1,920,000 00			14,000 00	
Miscellaneous additions.....			493,498 53			5,693 86	
Miscellaneous deductions from surplus.....	7 13	81 54	43,330 36				
Surplus December 31, 1919.....		9,007 10	1,272,180 83	716 86		3,000 00	60,179 66
Deficit December 31, 1919.....	73,814 04						
Surplus December 31, 1920.....	90,519 41	11,170 59	3,218,198 45	333 19	445 79		\$5,943 92
Deficit December 31, 1920.....							

TABLE NO. 2—Continued.  
 ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF TELEPHONE AND TELEGRAPH CORPORATIONS OPERATING IN CALIFORNIA  
 DURING THE YEAR ENDING DECEMBER 31, 1920.

	Redondo Home Telephone Company	Readley Telephone Company	Red Hill Telephone Company	Rio Vista Telephone and Telegraph Company	Roseville Telephone Company	Sacramento Valley Telephone Company	San Antonio Home Telephone Company
Operating revenue.....	\$28,154 08	\$16,383 78	\$238 09	\$7,822 17	\$15,703 18	\$108,834 78	\$989 50
Operating expenses.....	27,654 33	12,521 81	184 99	5,756 45	13,398 20	100,484 72	1,103 19
Net operating revenue.....	\$501 75	\$3,861 97	\$53 10	\$2,065 72	\$2,304 98	\$8,350 06	\$886 31
Net operating loss.....	1,301 06	341 16				187 09	\$113 09
Nonoperating revenue.....							
Gross corporate income.....	\$1,903 41	\$4,203 13	\$53 10	\$2,065 72	\$2,304 98	\$8,487 75	\$113 09
Gross corporate loss.....							
<i>Deductions.</i>							
Nonoperating revenue deductions.....	\$1,750 00					\$11,400 00	
Interest accrued on funded debt.....	12 25	\$353 29		\$382 80		1,761 75	
Other interest deductions.....	780 95	585 00		176 00	\$276 20	4,556 84	
Rent deductions.....	992 61	491 92	\$3 58	1,220 72	861 60	3,988 49	\$56 44
Taxes.....	6 34					428 06	
Miscellaneous deductions.....							
Total deductions.....	\$3,542 15	\$1,460 21	\$3 58	\$1,659 22	\$1,136 80	\$22,136 13	\$56 44
Net corporate income for year.....		\$2,742 92	\$44 52	\$406 50	\$1,168 18	\$13,647 38	\$170 13
Net corporate loss for year.....	\$1,738 74						
Dividends.....					2,048 00		2 08
Miscellaneous additions to surplus.....			60 00		573 49		63 00
Miscellaneous deductions from surplus.....				7,835 94	2,656 85		231 10
Surplus December 31, 1919.....	7,709 78	1,881 30	25 27			116,627 11	
Deficit December 31, 1919.....			79 25	8,242 44	2,350 52		
Surplus December 31, 1920.....	9,448 52	4,624 22				130,274 49	
Deficit December 31, 1920.....							

TABLE NO. 2—Continued.  
 ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF TELEPHONE AND TELEGRAPH CORPORATIONS OPERATING IN CALIFORNIA  
 DURING THE YEAR ENDING DECEMBER 31, 1920.

	San Fernando Telephone and Telegraph Company	San Joaquin Valley Telephone Company	Santa Barbara Telephone Company	Santa Monica Bay Home Telephone Company	Santa Paula Home Telephone Company	Sierra Madre Telephone and Telegraph Company	Siskiyou Telephone Company
Operating revenue.....	\$18,019 11	\$1,616 40	\$281,236 64	\$123,265 28	\$25,869 92	\$14,178 33	\$11,689 95
Operating expenses.....	12,187 01	1,376 71	201,283 05	93,928 76	24,510 94	10,926 27	9,461 32
Net operating revenue.....	\$5,832 10	\$239 69	\$79,953 59	\$29,336 52	\$1,358 98	\$3,252 06	\$2,228 63
Net operating loss.....			904 30	10,162 74		864 59	
Nonoperating revenue.....							
Gross corporate income.....	\$5,832 10	\$239 69	\$80,857 89	\$39,499 26	\$1,358 98	\$4,116 65	\$2,228 63
Gross corporate loss.....							
<b>Deductions.</b>							
Nonoperating revenue deductions.....	\$1,112 50		\$19,682 06	\$19,465 10	\$1,650 00		
Interest accrued on funded debt.....				541 11	2,024 82	\$345 00	
Other interest deductions.....	554 50		5,356 13	2,381 43			\$180 00
Rent deductions.....	900 00	\$42 76	13,382 21	6,000 00	1,238 17	1,714 82	503 77
Taxes.....	130 98		1,496 92	3,802 96	685 08	48 17	296 85
Miscellaneous deductions.....							
Total deductions.....	\$2,697 98	\$42 76	\$39,927 34	\$32,100 60	\$5,597 77	\$2,007 99	\$980 62
Net corporate income for year.....	\$3,134 12	\$196 93	\$40,930 55	\$7,398 66	\$4,238 79	\$2,108 66	\$1,248 01
Net corporate loss for year.....							
<b>Dividends.</b>							
Miscellaneous additions to surplus.....	792 00					1,392 00	
Miscellaneous deductions from surplus.....			18,225 75	11,603 32	1,806 54		
Surplus December 31, 1919.....			17,433 39	730 86	418 00		2,000 27
Deficit December 31, 1919.....	744 73	809 67	11,046 27	9,845 90		11,804 11	2,000 27
Surplus December 31, 1920.....	1,597 39		52,769 18	37,727 02	14,566 38	12,220 77	1,248 01
Deficit December 31, 1920.....		612 74			17,416 63		

TABLE NO. 2—Continued.  
ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF TELEPHONE AND TELEGRAPH CORPORATIONS OPERATING IN CALIFORNIA  
DURING THE YEAR ENDING DECEMBER 31, 1920.

	Smelter Home Telephone and Telegraph Company	Southern California Telephone Company	Southwestern Home Telephone Company	Sunland Rural Telephone Company	Suisun and Green Valley Telephone Company	The Tulare Home Telephone and Telegraph Company	Union Home Telephone and Telegraph Corporation <sup>1</sup>
Operating revenue.....	\$6,148 43	\$5,262,607 44	\$111,743 36	\$3,966 91	\$1,178 04	\$29,919 08	\$228,975 15
Operating expenses.....	6,166 09	4,844,050 69	76,644 50	2,447 84	869 02	32,442 22	166,174 10
Net operating revenue.....							
Net operating loss.....	\$7 67	\$418,556 75	\$35,098 86	\$1,519 07	\$309 02	\$7,476 86	\$59,801 05
Nonoperating revenue.....	85 85	21,212 94	175 00				11,396 93
Gross corporate income.....							
Gross corporate loss.....	\$78 18	\$439,769 69	\$35,273 86	\$1,519 07	\$309 02	\$7,476 86	\$71,197 98
Nonoperating revenue deductions.....							
Interest accrued on funded debt.....	\$18 87	\$412,447 93	\$22,299 87				\$749 09
Other interest deductions.....	30 20	15,297 20	4,197 98			\$900 00	51,825 09
Rent deductions.....	184 00	23,034 24	2,638 05	\$67 20		222 70	5,679 13
Taxes.....	235 62	262,200 46	5,888 04	607 41		1,237 10	10,033 36
Miscellaneous deductions.....	90 96	42,898 48	249 92			182 32	
Total deductions.....	\$574 64	\$768,937 35	\$35,273 86	\$674 61	\$46 86	\$3,447 12	\$68,285 58
Net corporate income for year.....							
Net corporate loss for year.....	\$496 46	\$347,167 66		\$844 46	\$262 16	\$4,029 74	\$3,912 40
Dividends.....						2,493 00	
Miscellaneous additions to surplus.....		13,419 93					
Miscellaneous deductions from surplus.....		6,068 61		150 06			
Surplus December 31, 1919.....	131 52	124,065 61		556 27		6,086 35	
Deficit December 31, 1919.....	955 95		\$5,863 84		\$70 60		\$6,326 81
Surplus December 31, 1920.....				1,290 67		7,623 09	
Deficit December 31, 1920.....	1,581 93	215,710 73	5,863 84		\$98 44		\$9,413 41

<sup>1</sup>To September 30, 1920. Property sold to Associated Telephone Company.

TABLE NO. 2—Concluded.  
 ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF TELEPHONE AND TELEGRAPH CORPORATIONS OPERATING IN CALIFORNIA  
 DURING THE YEAR ENDING DECEMBER 31, 1920.

	United States Long Distance Telephone and Telegraph Company	Upper Dry Creek Telephone Company	Valley Telephone Company	The Western Union Telegraph Company	Whittier Home Telephone and Telegraph Company	Willits Telephone and Telegraph Company	Total
Operating revenue.....	\$531,703 89	\$491 75	\$8,146 90	\$119,991,925 26	\$76,089 38	\$3,515 57	\$160,053,741 26
Operating expenses.....	450,364 26	24 30	8,513 60	98,508,590 93	53,184 04	3,170 00	129,308,151 98
Net operating revenue.....	\$81,339 63	\$467 45	.....	\$21,483,334 33	\$22,905 34	\$345 57	\$30,745,589 28
Net operating loss.....	9,695 68	.....	.....	1,481,860 37	877 08	.....	2,055,243 23
Nonoperating revenue.....	\$91,035 31	\$467 45	\$474 43	\$22,965,094 70	\$23,782 42	\$400 08	\$32,890,832 51
Gross corporate income.....	.....	.....	.....	.....	.....	.....	.....
Gross corporate loss.....	.....	.....	.....	.....	.....	.....	.....
<i>Deductions.</i>							
Nonoperating revenue deductions.....	\$25,350 00	.....	.....	\$1,331,350 00	\$2,495 00	.....	\$4,390 31
Interest accrued on funded debt.....	.....	.....	.....	335,928 80	.....	.....	3,973,770 45
Other interest deductions.....	.....	.....	\$279 14	3,460,706 51	747 20	.....	965,054 50
Rent deductions.....	13,659 94	\$118 47	.....	4,017,000 00	4,106 42	.....	3,943,084 24
Taxes.....	21,046 09	16 02	361 88	.....	.....	\$140 90	6,423,599 79
Miscellaneous deductions.....	6,000 00	.....	284 74	479,967 00	.....	.....	811,303 12
Total deductions.....	\$66,056 03	\$124 49	\$925 76	\$9,625,450 31	\$7,348 75	\$140 90	\$16,121,592 47
Net corporate income for year.....	\$24,979 26	\$332 96	.....	\$13,339,644 39	\$16,433 67	\$259 18	\$16,679,240 04
Net corporate loss for year.....	.....	.....	.....	.....	.....	.....	.....
Dividends.....	.....	320 00	\$451 33	6,982,538 50	4,800 00	450 00	9,005,646 56
Miscellaneous additions to surplus.....	6,007 96	.....	.....	1,894,793 40	21,873 88	.....	2,497,535 45
Miscellaneous deductions from surplus.....	16,553 48	.....	1,455 39	1,330,647 68	16,566 31	.....	3,945,093 42
Surplus December 31, 1919.....	8,104 57	513 99	1,647 14	33,793,569 23	.....	5,342 57	37,975,903 76
Deficit December 31, 1919.....	.....	.....	.....	.....	1,067 33	.....	.....
Surplus December 31, 1920.....	22,528 13	536 95	.....	40,865,210 84	15,883 91	5,151 75	44,241,089 27
Deficit December 31, 1920.....	.....	.....	269 58	.....	.....	.....	.....



TABLE NO. 3  
ABSTRACT OF OPERATING REVENUES OF TELEPHONE AND TELEGRAPH CORPORATIONS OPERATING IN CALIFORNIA  
DURING THE YEAR ENDING DECEMBER 31, 1920.

	California Telephone and Light Company	Campbell Telephone Company	Chileno Valley Telephone Company	Chinese, Jamestown and Sonora Telephone Company	Coechella Valley Home Telephone and Telegraph Company	Colusa County Telephone Company	Colorado River Telephone Company	Corona Home Telephones and Telegraph Company
<i>Exchange Service Revenue.</i>								
Subscribers station revenues.....	\$43,437 87	\$2,246 05	\$329 04		\$3,907 18	\$28,675 67	\$7,852 20	\$16,680 40
Public pay station revenues.....								
Miscellaneous exchange service revenues.....								
Service stations.....	2,288 87		373 43					
Private exchange lines.....								
Minor rents of exchange plant.....	39 00							
Other exchange revenues.....								
Total exchange service revenue.....	\$45,765 74	\$2,246 05	\$712 47		\$3,907 18	\$28,675 67	\$7,852 20	\$16,680 40
<i>Toll Service Revenue.</i>								
Message tolls.....	\$28,744 41		\$126 48		\$881 94	\$7,068 53		\$1,870 64
Miscellaneous toll line revenues.....								
Leased toll lines.....					1,665 48			
Telegraph tolls.....								
Telegraph service on toll lines.....	211 40							
Minor rents of toll plant.....								
Other toll line revenues.....								
Total toll service revenue.....	\$28,955 81		\$126 48		\$2,547 42	\$7,068 53		\$1,870 64
<i>Miscellaneous Operating Revenues.</i>								
Messenger service.....						\$66 53		
Telegraph commissions.....								
Other telegraph service charges.....	\$361 15							\$66 10
Advertising and directory.....								
Rents from other operating property.....	798 87					455 20		
Other miscellaneous revenue.....						10,373 24		
Licenses revenue.....								
Licensee revenue.....								
Dr.								
Total miscellaneous operating revenue.....	\$1,660 02					\$10,894 97		\$66 10
Grand total.....	\$76,381 57	\$2,246 05	\$838 95		\$6,454 60	\$46,639 17	\$7,852 20	\$18,617 14

Not operating.

TABLE NO. 3—Continued.  
ABSTRACT OF OPERATING REVENUES OF TELEPHONE AND TELEGRAPH CORPORATIONS OPERATING IN CALIFORNIA  
DURING THE YEAR ENDING DECEMBER 31, 1920.

	Coe and Curry Telephone Company <sup>2</sup>	Corona Union Telephone and Telegraph Company <sup>1</sup>	Consolidated Utilities Company	Del Norte Peoples Telephone Company	Delta Telephone and Telegraph Company	Don Potos Telephone Company	Dorsey Home Telephone and Telegraph Company	Duor California Hot Springs Telephone and Telegraph Company
<i>Exchange Service Revenue.</i>								
Subscribers station revenues.....	\$70,470 22		\$22,918 75	\$3,078 00	\$3,009 50		\$18,258 27	\$438 90
Public pay station revenues.....	25 96					\$4,079 91		
Miscellaneous exchange service revenues.....						311 29		
Service stations.....								
Private exchange lines.....				22 60			62 60	
Minor rents of exchange plant.....	190 21			78 50			704 00	
Other exchange revenues.....								
<b>Total exchange service revenue.....</b>	<b>\$70,666 38</b>		<b>\$22,918 75</b>	<b>\$3,179 10</b>	<b>\$3,009 50</b>	<b>\$4,391 20</b>	<b>\$19,024 87</b>	<b>\$438 90</b>
<i>Toll Service Revenue.</i>								
Message tolls.....								
Miscellaneous toll line revenues.....	\$42,657 53		\$1,761 35	\$3,049 18	\$35,302 05	\$676 57	\$2,978 67	\$2,003 70
Leased toll lines.....								
Telegraph tolls.....								
Telegraph service on toll lines.....				1,211 54				173 36
Minor rents of toll plant.....								
Other toll line revenues.....				641 29				6 00
<b>Total toll service revenue.....</b>	<b>\$42,657 53</b>		<b>\$1,761 35</b>	<b>\$4,902 01</b>	<b>\$35,302 05</b>	<b>\$676 57</b>	<b>\$2,978 67</b>	<b>\$2,183 09</b>
<i>Miscellaneous Operating Revenue.</i>								
Messenger service.....							\$3 35	
Telegraph commissions.....	\$122 64							
Other telegraph service charges.....								
Advertising and directory.....	1,529 00				\$305 50	\$82 50		
Rents from other operating property.....								
Other miscellaneous revenue.....			\$129 91					
Licensee revenue.....				\$132 77				
Dr.....				406 86				
<b>Total miscellaneous operating revenue.....</b>	<b>\$1,651 64</b>		<b>\$129 91</b>	<b>\$539 63</b>	<b>\$305 50</b>	<b>\$82 50</b>	<b>\$3 35</b>	
<b>Grand total.....</b>	<b>\$114,985 55</b>		<b>\$24,810 01</b>	<b>\$8,620 74</b>	<b>\$38,617 05</b>	<b>\$5,150 27</b>	<b>\$22,006 89</b>	<b>\$2,621 99</b>

<sup>1</sup>Not operating.<sup>2</sup>Includes Oregon operations.

TABLE NO. 3—Continued.  
ABSTRACT OF OPERATING REVENUES OF TELEPHONE AND TELEGRAPH CORPORATIONS OPERATING IN CALIFORNIA  
DURING THE YEAR ENDING DECEMBER 31, 1920.

	Eel River and Southern Telephone Company	Federal Telephone Company	Forster Independent Telephone Company	Gilroy Telephone Company	Happy Valley Telephone Company	Home Telephone Company of Sycamore	Home Telephone Company of Covina	Home Telephone and Telegraph Company of Pasadena
<i>Exchange Service Revenue.</i>								
Subscribers station revenues.....	\$8,440 13		\$9,633 35	\$9,758 40	\$604 20		\$53,843 90	\$448,681 17
Public pay station revenues.....				33 00				5,193 49
Miscellaneous exchange service revenues.....				794 00				
Service stations.....								1,083 45
Private exchange lines.....								442 74
Minor rents of exchange plant.....								
Other exchange revenues.....								
Total exchange service revenue.....	\$8,440 13		\$9,633 35	\$10,546 00	\$604 20		\$53,843 90	\$455,380 85
<i>Toll Service Revenues.</i>								
Message tolls.....								
Miscellaneous toll line revenues.....								
Leased toll lines.....								
Telegraph tolls.....								
Telegraph service on toll lines.....								
Minor rents of toll plant.....								
Other toll line revenues.....	\$1,047 88							
Total toll service revenue.....	\$1,047 88							
<i>Miscellaneous Operating Revenues.</i>								
Messenger service.....								
Telegraph commissions.....								
Other telegraph service charges.....								
Advertising and directory.....								
Rents from other operating property.....								
Other miscellaneous revenue.....								
Licenses revenue.....								
Cr.								
Dr.								
Total miscellaneous operating revenue.....								
Grand total.....	\$9,488 01	\$482,718 51	\$10,569 80	\$14,056 94	\$1,063 48	\$110 55	\$57,780 70	\$503,268 36

TABLE NO. 3—Continued.  
ABSTRACT OF OPERATING REVENUES OF TELEPHONE AND TELEGRAPH CORPORATIONS OPERATING IN CALIFORNIA  
DURING THE YEAR ENDING DECEMBER 31, 1920.

	Honey Lake Valley Mutual Telephone Association	Interstate Telephone Company	Kernan Telephone Company	Kern Mutual Telephone Company	Lindsay Home Telephone and Telegraph Company	Los Gatos Telephone Company	McFarland Telephone Company	Monrovia Telephone and Telegraph Company
<i>Exchange Service Revenue.</i>								
Subscribers station revenues.....	\$4,087 33	\$23,052 38	\$4,000 58	\$46,361 47	\$10,928 81	\$18,707 11	\$1,479 00	\$23,036 88
Public pay station revenues.....						86 85		
Miscellaneous exchange service revenues.....								
Service stations.....		37 50						
Private exchange lines.....				63 20		36 25		
Minor rents of exchange plant.....								1,703 05
Other exchange revenues.....								
Total exchange service revenue.....	\$4,087 33	\$23,089 88	\$4,000 58	\$46,424 67	\$10,928 81	\$18,830 21	\$1,479 00	\$24,739 93
<i>Toll Service Revenue.</i>								
Message tolls.....	\$546 57	\$40,178 36		\$42,733 61	\$3,559 62	\$3,794 77	\$482 72	\$3,756 04
Miscellaneous toll line revenues.....		18,083 72						
Leased toll lines.....		7,356 01						
Telegraph tolls.....	61 19	106 10						
Telegraph service on toll lines.....			842 57					
Minor rents of toll plant.....								
Other toll line revenues.....								
Total toll service revenue.....	\$607 76	\$45,724 19	\$842 57	\$42,733 61	\$3,559 62	\$3,794 77	\$482 72	\$3,756 04
<i>Miscellaneous Operating Revenues.</i>								
Messenger service.....	80 40					80 80		
Telegraph commissions.....								
Other telegraph service charges.....		\$323 75		\$1,666 00		208 25		145 50
Advertising and directory.....								
Rents from other operating property.....		308 05	\$133 00		\$431 28	418 00		
Other miscellaneous revenue.....								
Gr.....								
Licenses revenue.....								
Dr.....								
Total miscellaneous operating revenue.....	\$0 40	\$631 80	\$133 00	\$1,666 00	\$431 28	\$433 05		\$145 50
Grand total.....	\$4,695 49	\$69,445 87	\$4,976 15	\$90,324 28	\$15,109 71	\$23,268 03	\$1,961 72	\$28,641 47

TABLE NO. 3—Continued.  
 ABSTRACT OF OPERATING REVENUES OF TELEPHONE AND TELEGRAPH CORPORATIONS OPERATING IN CALIFORNIA  
 DURING THE YEAR ENDING DECEMBER 31, 1920

	Needles Gas and Electric Company	Nevada, California and Oregon Telephone and Telegraph Company	Northern Trinity Telephone and Telegraph Company	Novato Utilities Company	Ontario and Upland Telephone Company	Ormand Home Telephone Company	The Pacific Telephone and Telegraph Company	Paso Robles and Shandon Telephone Company
<i>Exchange Service Revenues.</i>								
Subscribers station revenues.....	\$7,209 13	\$11,072 51	\$534 00	\$1,977 73	\$61,241 54	\$24,459 44	\$19,681,746 00	\$1,704 37
Public pay station revenues.....					131 46		666,045 70	
Miscellaneous exchange service revenues.....	383 50				106 53		188,932 60	
Service stations.....					62,540 74		62,540 74	
Private exchange lines.....					6 75		46,807 39	
Minor rents of exchange plant.....		360 00						
Other exchange revenue.....								
Total exchange service revenue.....	\$7,591 63	\$11,432 51	\$534 00	\$1,977 73	\$62,066 28	\$24,459 44	\$20,606,072 33	\$1,704 37
<i>Toll Service Revenues.</i>								
Message tolls.....								
Miscellaneous toll line revenues.....		\$18,896 84	\$141 04	1,885 55	\$4,940 45		\$9,502,241 78	\$75 25
Leased toll lines.....		1,033 19					96,428 05	
Telegraph tolls.....							3,333 47	
Telegraph service on toll lines.....		15,991 66					428,096 92	
Minor rents of toll plant.....							55,583 82	
Other toll line revenues.....			86 03	468 99				
Total toll service revenue.....		\$35,921 69	\$227 67	\$383 44	\$4,940 45		\$10,085,683 04	\$75 25
<i>Miscellaneous Operating Revenues.</i>								
Message service.....								
Telegraph commissions.....		\$52 53		85 10	\$2 60	\$3 20	\$33,363 22	
Other telegraph service charges.....							517,256 82	
Advertising and directory.....					1,173 55	266 80	6,376 29	
Rent from other operating property.....					39 95	861 14	17,974 19	
Other miscellaneous revenue.....				67 00		5,187 62	3,008 42	
Licenses revenue.....					13,008 43		1,313,182 71	
Gr.....								
Dr.....								
Total miscellaneous operating revenue.....		\$52 53		\$73 10	\$1,792 32	\$6,318 76	\$726,003 77	
Grand total.....	\$7,591 63	\$47,406 73	\$761 67	\$2,453 27	\$65,234 41	\$40,778 20	\$29,056,751 60	\$1,783 62

<sup>1</sup>Debit item.

<sup>2</sup>Not segregated.

TABLE NO. 3—Continued.  
ABSTRACT OF OPERATING REVENUES OF TELEPHONE AND TELEGRAPH CORPORATIONS OPERATING IN CALIFORNIA  
DURING THE YEAR ENDING DECEMBER 31, 1920.

	Placerville Telephone and Telegraph Company	Pomona Valley Telephone and Telegraph Union	Postal Telegraph Cable Company	Redondo Home Telephone Company	Reedley Telephone Company	Red Hill Telephone Company	Rio Vista Telephone and Telegraph Company	Roseville Telephone Company
<i>Exchange Service Revenue.</i>								
Subscribers station revenues.....	\$9,396 38	\$101,252 76	\$1,097,011 36	\$22,451 46	\$13,134 79	\$237 65	\$3,156 72	\$13,198 16
Public pay station revenues.....		18 90			12 95			
Miscellaneous exchange service revenues.....								
Service stations.....						44		
Private exchange lines.....								
Minor rents of exchange plant.....	61 95							
Other exchange revenue.....								
Total exchange service revenue.....	\$9,458 33	\$101,271 66	\$1,097,011 36	\$22,451 46	\$13,147 74	\$238 09	\$3,156 72	\$13,198 16
<i>Toll Service Revenue.</i>								
Message tolls.....		\$6,194 65			\$3,236 04		\$4,665 45	\$2,080 53
Miscellaneous toll line revenues.....								
Leased toll lines.....								
Telegraph tolls.....								
Telegraph service on toll lines.....								
Minor rents of toll plant.....	\$1,903 91			\$3,926 87				
Other toll line revenues.....								
Total toll service revenue.....	\$1,903 91	\$6,194 65		\$3,926 87	\$3,236 04		\$4,665 45	\$2,080 53
<i>Miscellaneous Operating Revenue.</i>								
Messenger service.....								
Telegraph commissions.....								
Other telegraph service charges.....								
Advertising and directory.....								
Rent from other operating property.....								
Other miscellaneous revenue.....				\$1,777 75				\$424 50
Licence revenue.....								
Dr.								
Cr.				\$1,777 75				\$424 50
Total miscellaneous operating revenue.....				\$1,777 75				\$424 50
Grand total.....	\$11,422 24	\$107,466 31	\$1,097,011 36	\$28,156 08	\$16,383 78	\$238 09	\$7,822 17	\$15,703 16

<sup>1</sup>Debit item.

<sup>2</sup>Not segregated.

TABLE NO. 3—Continued.  
 ABSTRACT OF OPERATING REVENUES OF TELEPHONE AND TELEGRAPH CORPORATIONS OPERATING IN CALIFORNIA  
 DURING THE YEAR ENDING DECEMBER 31, 1920.

	Sacramento Valley Telephone Company	San Antonio Home Telephone Company	San Fernando Telephone and Telegraph Company	San Joaquin Valley Telephone Company	Santa Barbara Telephone Company	Santa Monica Bay Home Telephone Company	Santa Paula Home Telephone Company	Sierra Madre Telephone and Telegraph Company
<i>Exchange Service Revenues.</i>								
Subscribers station revenues.....	\$69,494 07	\$689 50	\$13,512 65	\$725 40	\$206,974 62	\$112,105 99	\$21,407 60	\$10,188 72
Public pay station revenues.....	135 63				3,381 28			
Miscellaneous exchange service revenues.....								
Service stations.....	1,948 53				470 96			
Private exchange lines.....	10 69				299 27			
Minor rents of exchange plant.....	91 53				304 60			
Other exchange revenues.....			906 00		3,031 54			
Total exchange service revenue.....	\$71,580 45	\$689 50	\$14,118 65	\$725 40	\$216,362 27	\$112,105 99	\$21,407 60	\$10,188 72
<i>Toll Service Revenues.</i>								
Message tolls.....	\$34,605 10			\$891 00	\$57,454 66	\$11,159 29		\$3,835 61
Miscellaneous toll line revenues.....								
Leased toll lines.....								
Telegraph tolls.....	13 92				1,713 07			
Telegraph service on toll lines.....								
Minor rents of toll plant.....	13 26		\$3,852 11		112 97			
Other toll line revenues.....								
Total toll service revenue.....	\$34,722 27		\$3,852 11	\$891 00	\$59,280 70	\$11,159 29		\$3,835 61
<i>Miscellaneous Operating Revenues.</i>								
Messenger service.....			\$1 45		\$170 00		\$3 20	
Telegraph commissions.....	\$72 27				1,122 43			
Other telegraph service charges.....								
Advertising and directory.....	2,331 30		46 90		3,830 24		134 60	
Rent from other operating property.....					471 00		281 53	\$164 00
Other miscellaneous revenue.....	128 49						4,042 99	
Licensee revenue.....								
Licensee revenue.....								
Dr.								
Total miscellaneous operating revenue.....	\$2,532 06		\$48 35		\$5,593 67		\$4,462 82	\$164 00
Grand total.....	\$108,834 78	\$689 50	\$18,019 11	\$1,616 40	\$281,236 64	\$123,265 28	\$25,869 92	\$14,178 33

Debit item.





TABLE NO. 3—Concluded.  
ABSTRACT OF OPERATING REVENUES OF TELEPHONE AND TELEGRAPH CORPORATIONS OPERATING IN CALIFORNIA  
DURING THE YEAR ENDING DECEMBER 31, 1920.

	United States Long Distance Telephone and Telegraph Company	Upper Dry Creek Telephone Company	Valley Telephone Company	The Western Union Telegraph Company <sup>1</sup>	Whittier Home Telephone and Telegraph Company	Willits Telephone and Telegraph Company	Associated Telephone Company	Huntington Beach Telephone Company	Total
<i>Exchange Service Revenue.</i>									
Subscribers station revenues.....		\$432 25	\$8,101 50	\$119,991,825 26 <sup>1</sup>	\$66,671 07		\$82,118 75	\$3,995 26	\$147,261,942 93
Public pay station revenues.....									1,086,315 80
Miscellaneous exchange service revenues.....									1,157 10
Service stations.....									104,511 05
Private exchange lines.....					339 54				76,535 22
Minor rents of exchange plant.....					2,449 00				84,381 25
Other exchange revenues.....									9,251 00
Total exchange service revenue.....		\$432 25	\$8,101 50	\$119,991,825 26	\$69,459 61		\$82,118 75	\$3,995 26	\$148,684,074 39
<i>Toll Service Revenue.</i>									
Message tolls.....	\$520,295 75				\$5,940 17	\$1,237 32	\$6,143 41	\$1,611 54	\$11,233,774 60
Miscellaneous toll line revenues.....									6,607 62
Leased toll lines.....	10,613 93								125,125 70
Telegraph tolls.....									14,255 34
Telegraph service on toll lines.....						2,258 25			445,361 31
Minor rents of toll plant.....	783 14		\$45 40						59,073 93
Other toll line revenues.....									12,875 05
Total toll service revenue.....	\$531,692 82		\$45 40		\$5,940 17	\$3,515 57	\$6,143 41	\$1,611 54	\$11,897,073 55
<i>Miscellaneous Operating Revenue.</i>									
Messenger service.....									\$455 20
Telegraph commissions.....					\$17 40				46,761 19
Other telegraph service charges.....									
Advertising and directory.....					668 20			84 15	749,998 07
Rents from other operating property.....					4 00			13 50	58,900 51
Other miscellaneous revenue.....	\$11 07	\$59 50							20,062 47
License revenue.....									22,745 04
License revenue.....									\$1,435,359 16
Cr. Licenses revenue.....									
Dr. Licenses revenue.....									
Total miscellaneous operating revenue.....	\$11 07	\$59 50			\$689 60			\$97 65	\$527,406 68
Grand total.....	\$531,703 89	\$491 75	\$8,146 90	\$119,991,825 26	\$76,089 38	\$3,515 57	\$88,263 16	\$5,704 45	\$160,063,741 26

<sup>1</sup>Accounts kept according to Interstate Commerce Classification for telegraph companies. Not segregated.

<sup>2</sup>Debit item.

**TABLE NO. 4.**  
**ABSTRACT OF OPERATING EXPENSES CLASS "A" AND "B" TELEPHONE AND TELEGRAPH CORPORATIONS OPERATING IN CALIFORNIA**  
**DURING THE YEAR ENDING DECEMBER 31, 1920.**

	California Telephone and Light Company	Cook and Curry Telephone Company's	Federal Telephone Company	Home Telephone and Telegraph Company of Pasadena	Interstate Telephone Company	Kern Mutual Telephone Company	Ontario and Upland Telephone Company	The Pacific Telephone and Telegraph Company
<i>Maintenance Expenses.</i>								
Supervision of maintenance.....	\$1,381 23	\$1,538 22	.....	\$6,216 87	\$776 03	\$2,055 47	.....	\$431,090 08
Repairs of aerial plant.....	10,261 75	12,131 55	.....	18,011 44	11,270 31	3,569 74	\$7,108 72	1,775,401 70
Repairs of underground plant.....	.....	1,184 27	.....	9,230 44	2 97	.....	1,022 23	906,753 40
Repairs of central office equipment.....	882 01	1,433 39	.....	15,564 67	1,615 30	1,116 46	1,842 00	838,028 46
Repairs of station equipment.....	685 19	949 45	\$6,102 03	13,246 30	841 31	1,822 36	2,096 23	723,938 18
Repairs of buildings and grounds.....	16 32	.....	1,965 75	1,194 36	61 20	473 77	60 24	94,354 92
Station removals and changes.....	1,201 43	332 31	.....	27,043 22	418 24	427 35	4,105 64	788,562 20
Depreciation of plant and equipment.....	5,842 81	10,381 48	6,561 67	120,460 00	5,000 00	16,490 85	20,675 00	4,698,325 00
Extraordinary depreciation.....	.....	.....	.....	.....	.....	.....	.....	.....
Other maintenance expenses.....	.....	202 33	.....	436 06	2 50	1,734 34	1,073 92	7,797 89
Repairs charged to reserves.....	.....	15,992 81	.....	46 50	.....	.....	.....	133,040 78
<b>Total maintenance expenses.....</b>	<b>\$30,260 99</b>	<b>\$27,817 66</b>	<b>\$16,629 45</b>	<b>\$205,299 86</b>	<b>\$19,987 96</b>	<b>\$27,698 08</b>	<b>\$36,462 03</b>	<b>\$9,536,860 93</b>
<i>Traffic Expenses.</i>								
Central office superintendence.....	\$121 47	\$1,709 15	.....	\$4,114 27	\$702 18	.....	.....	\$330,218 72
Traffic superintendence.....	.....	.....	\$1,595 24	1,297 18	3 30	.....	\$2 60	76,797 02
Service inspection.....	.....	.....	50,183 44	4,326 25	.....	.....	308 00	143,173 88
Clerical operating wages.....	.....	.....	104,433 64	131,678 37	12,827 67	\$13,252 78	17,453 30	7,100,013 16
Operator wages.....	15,138 25	26,357 47	.....	.....	.....	.....	196 86	.....
Central office supplies and expenses.....	1,910 88	1,846 57	4,682 16	3,541 71	54 40	.....	.....	141,239 96
Rest and lunch rooms.....	.....	.....	.....	14,631 77	136 36	.....	1,618 95	377,399 20
Operator schooling.....	.....	.....	.....	2,732 02	1,202 80	1,414 95	601 48	204,224 26
Transmission power.....	.....	652 99	.....	579 16	162 91	.....	29 48	37,998 98
Central office stationery and printing.....	.....	.....	11,500 97	63 28	144 05	120 20	.....	19,760 74
Messenger service.....	.....	86 90	62,379 67	3,862 04	364 22	843 90	1,206 94	358,479 71
Miscellaneous central office expenses.....	.....	.....	5,794 82	953 52	7 17	.....	.....	106,665 06
Pay station expenses.....	.....	272 12	.....	3,260 25	.....	.....	93 85	81,932 41
Other traffic expenses.....	1,717 30	.....	.....	.....	.....	.....	.....	.....
<b>Total traffic expenses.....</b>	<b>\$18,987 90</b>	<b>\$30,628 20</b>	<b>\$240,559 94</b>	<b>\$171,039 76</b>	<b>\$15,605 06</b>	<b>\$15,631 83</b>	<b>\$21,511 26</b>	<b>\$8,977,902 71</b>

OPERATING EXPENSES "A" & "B" TEL. & TEL. CORPORATIONS. 389

Commercial Expenses.									
Commercial administration.....	\$92 00	\$614 69		\$8,632 26	\$1,119 30	\$1,200 00	\$1,721 53	\$873,203 54	
Promotion expenses.....	360 41	150 00				49 00			
Advertising.....		954 82	\$1,533 63	5 99	293 23	223 85	229 00	25,045 11	
Canvassing.....				70 16				17,048 78	
Subsidiaries relations.....								13,460 38	
Collection expenses.....	4,200 44	6,822 76				3,735 21			
Revenue accounting.....				6,324 03	3,431 00		3,020 88	594,697 70	
Revenue collecting.....				14,310 80	445 61		2,153 72	696,103 50	
Pay station commissions.....				2,149 83	349 01		13 90	187,776 23	
Directory expenses.....	789 27	1,211 66		9,203 03	252 58	1,468 84	960 00	382,400 00	
Other commercial expenses.....		140 20		1,053 83	64 50	57 76	145 00	3,782 26	
Total commercial expenses.....	\$5,442 12	\$9,894 13	\$1,533 63	\$41,749 65	\$5,955 23	\$6,734 66	\$8,224 03	\$2,794,117 50	
General and Miscellaneous Expenses.									
General office salaries.....	\$3,289 11	\$9,671 84	\$24,373 93		\$2,293 11	\$17,250 00	\$3,461 30	\$119,682 27	
Salaries of general officers.....			9,432 71	\$720 00	7,722 09			144,940 62	
Salaries of general office clerks.....						1,663 89			
General office supplies and expenses.....	796 41	1,871 50							
Expenses of general officers and clerks.....					1,083 26		208 45	13,377 68	
General office stationery and printing.....			509 10	57 07	1,248 54		4 50	12,478 50	
Other general office supplies and expenses.....			997 27	10 50	2,119 50		5 50	13,570 92	
General law expenses.....	248 53		1,400 10		1,416 43	354 15		51,900 52	
Insurance.....	693 81	951 67	781 03	784 83	1,416 83	769 54	83 51	43,967 39	
Accidents and damages.....	7 35		500 00	41 86	16 30			10,727 16	
Law expenses connected with damages.....	65					15 00		1,647 77	
Miscellaneous general expenses.....	11,015 63			3,893 08	9 25		460 02	221,901 05	
Relief department and pensions.....								188,749 11	
Telephone franchise requirements.....								305 00	
Amortization of franchises and patents.....									
Other general expenses.....	665 07	2,919 40	3,769 94	158 67	110 10		288 27	36,712 99	
Telephone franchise requirements..... Cr.								186,134 11	
Total general and miscellaneous expenses.....	\$4,685 30	\$15,414 41	\$41,764 06	\$5,666 01	\$17,437 41	\$20,052 58	\$4,511 55	\$673,826 87	
Recapitulation of Expenses.									
Maintenance expenses.....	\$20,250 99	\$27,917 66	\$16,639 45	\$205,299 86	\$19,987 96	\$27,698 08	\$36,462 03	\$9,536,960 63	
Traffic expenses.....	18,887 90	30,925 20	240,559 94	171,039 79	15,606 06	15,631 83	21,511 26	8,977,902 71	
Commercial expenses.....	5,442 12	9,894 13	1,533 63	41,749 65	5,955 23	6,734 66	8,224 03	2,794,117 50	
General and miscellaneous expenses.....	4,685 30	15,414 41	41,764 06	5,666 01	17,437 41	20,052 58	4,511 55	673,826 87	
Total operating expenses.....	\$49,266 31	\$84,051 40	\$300,487 10	\$423,755 31	\$53,986 66	\$70,117 15	\$70,718 87	\$21,972,707 71	

<sup>1</sup>Credit item.

<sup>2</sup>Includes Oregon operations.

TABLE NO. 4—Continued.  
 ABSTRACT OF OPERATING EXPENSES CLASS "A" AND "B" TELEPHONE AND TELEGRAPH CORPORATIONS OPERATING IN CALIFORNIA  
 DURING THE YEAR ENDING DECEMBER 31, 1920.

	Pomona Valley Telephone and Telegraph Union	Postal Telegraph Cable Company	Sacramento Valley Telephone Company	Santa Barbara Telephone Company	Santa Monica Bay Home Telephone Company	Southern California Telephone Company	Southwestern Home Telephone Company	Union Home Telephone and Telegraph Corporation
<i>Maintenance Expenses.</i>								
Supervision of maintenance.....	\$1,320 06		\$3,218 30	\$5,400 00	\$3,022 94	\$102,313 44	\$2,881 77	\$5,272 00
Repairs of aerial plant.....	9,315 47		17,347 04	26,472 42	20,326 17	192,147 62	12,661 60	18,888 54
Repairs of underground plant.....			31 57	110 57	975 05	35,131 84	235 81	699 80
Repairs of central office equipment.....	2,366 33		2,896 49	6,509 05	4,515 04	321,331 65	809 05	11,639 08
Repairs of station equipment.....	3,149 03		4,088 04	8,824 12	4,436 25	210,760 30	3,555 82	4,748 92
Repairs of buildings and grounds.....	515 40		189 06	4,225 22	409 65	29,870 40	234 03	2,794 47
Station removals and changes.....	1,883 44		2,984 74	7,428 81	3,013 49	222,382 13	1,392 32	4,193 62
Station removal of plant and equipment.....	22,179 85		13,555 58	34,250 00	18,700 00	1,002,450 00	11,158 61	32,737 50
Extraordinary depreciation.....						543 66		
Other maintenance expenses.....			12,347 70			110,162 34	3,911 32	1,506 14
Repairs charged to reserves.....								
<b>Total maintenance expenses.....</b>	<b>\$40,749 58</b>		<b>\$41,943 62</b>	<b>\$89,420 19</b>	<b>\$55,398 59</b>	<b>\$2,106,768 70</b>	<b>\$29,017 79</b>	<b>\$82,480 05</b>
<i>Traffic Expenses.</i>								
Central office superintendence.....			\$1,282 10	\$2,219 59	\$1,400 00	\$63,077 85	\$750 00	\$4,212 82
Traffic superintendence.....					508 37	16,326 27		
Service inspection.....			119 94	993 40		40,619 53		
Clerical operating wages.....	\$27,963 54		32,540 39	52,899 10	11,257 25	1,567,994 61	20,174 30	54,260 93
Central office supplies and expenses.....							3,239 41	
Rest and lunch rooms.....			200 39	730 74		23,801 27		
Operators' wages.....			32 60	1,129 30		99,069 78		
Central office stationery and printing.....	2,703 61		2,608 36	3,097 49	728 55	43,875 86		1,845 99
Transmission power.....			274 65	366 65	377 94	7,140 21		
Central office stationery and printing.....			207 44	178 11				
Messenger service.....			2,963 94	2,876 46	1,009 58	58,371 61		
Miscellaneous central office expenses.....	2,263 13		600 08	365 00		6,296 18		
Pay station expenses.....			514 40	32 96		20,478 40		
Other traffic expenses.....								411 08
<b>Total traffic expenses.....</b>	<b>\$32,920 28</b>		<b>\$41,394 38</b>	<b>\$64,888 62</b>	<b>\$15,281 69</b>	<b>\$1,967,061 57</b>	<b>\$24,163 71</b>	<b>\$60,720 42</b>

OPERATING EXPENSES "A" & "B" TEL. & TEL. CORPORATIONS. 391

<i>Commercial Expenses.</i>									
<i>Commercial administration.</i>									
Promotion expenses.....									
Advertising.....									
Caravanning.....									
Subsistence relations.....									
Collection expenses.....									
Revenue accounting.....									
Revenue collecting.....									
Pay station commissions.....									
Directory expenses.....									
Other commercial expenses.....									
Total commercial expenses.....									
<i>General and Miscellaneous Expenses.</i>									
<i>General office salaries.</i>									
Salaries of general officers.....									
Salaries of general office clerks.....									
General office supplies and expenses.....									
Expenses of general officers and clerks.....									
General office stationery and printing.....									
Other general office supplies and expenses.....									
General law expenses.....									
Insurance.....									
Accidents and damages.....									
Law expenses connected with damages.....									
Miscellaneous general expenses.....									
Relief department and pensions.....									
Telephone franchise requirements.....									
Amortization of franchises and patents.....									
Other general expenses.....									
Telephone franchise requirements.....									
Gr.....									
Total general and miscellaneous expenses.....									
<i>Recognition of Expenses.</i>									
Maintenance expenses.....									
Traffic expenses.....									
Commercial expenses.....									
General and miscellaneous expenses.....									
Total operating expenses.....									

<sup>1</sup>Credit item.

<sup>2</sup>Not segregated.

## REPORT OF CALIFORNIA RAILROAD COMMISSION.

TABLE NO. 4—Continued.  
 ABSTRACT OF OPERATING EXPENSES CLASS "A" AND "B" TELEPHONE AND TELEGRAPH CORPORATIONS OPERATING IN CALIFORNIA  
 DURING THE YEAR ENDING DECEMBER 31, 1920.

	United States Long Distance Telephone and Telegraph Company	The Western Union Telegraph Company <sup>a</sup>	Whittier Home Telephone and Telegraph Company	Associated Telephone Company <sup>a</sup>	Home Telephone Company of Covina	Totals
<i>Maintenance Expenses.</i>						
Supervision of maintenance.....	\$3,217 98	.....	\$1,161 88	\$1,696 27	\$10 91	\$572,551 43
Repairs of aerial plant.....	66,703 74	.....	6,906 84	8,129 19	4,380 63	2,224,834 87
Repairs of underground plant.....	9 75	.....	.....	495 67	22 96	246,763 53
Repairs of central office equipment.....	20,176 38	.....	2,271 80	3,601 32	1,637 68	1,238,266 14
Repairs of station equipment.....	1,702 91	.....	776 87	1,506 16	1,227 64	1,001,476 27
Repairs of buildings and grounds.....	.....	.....	4 71	212 90	84 37	132,856 57
Station removals and changes.....	15 77	.....	1,034 66	2,434 15	385 91	1,069,239 48
Depreciation of plant and equipment.....	46,165 56	.....	9,817 12	12,262 50	9,600 00	6,102,963 53
Extraordinary depreciation.....	.....	.....	72 07	405 87	.....	13,858 25
Other maintenance expenses.....	77 22	.....	\$3,029 33	.....	\$1,236 24	\$9,274 02
Repairs charged to reserves.....	.....	.....	.....	.....	.....	.....
Total maintenance expenses.....	\$141,069 31	.....	\$19,018 62	\$30,733 03	\$15,919 91	\$12,543,526 05
<i>Traffic Expenses.</i>						
Central office superintendence.....	.....	.....	.....	.....	.....	\$4,531 25
Traffic superintendence.....	.....	.....	.....	.....	.....	411,435 79
Service inspection.....	\$2,499 02	.....	.....	\$2,119 63	\$1,540 15	98,619 46
Clerical operating.....	1,859 58	.....	\$240 00	.....	.....	242,145 21
Operators wages.....	2,421 27	.....	.....	.....	.....	9,448,975 22
Central office supplies and expenses.....	190,419 55	.....	16,953 40	19,456 68	13,920 83	13,602 92
Rest and lunch rooms.....	.....	.....	.....	.....	1,727 04	170,134 79
Operators schooling.....	566 30	.....	.....	.....	.....	494,018 05
Transmission power.....	.....	.....	.....	.....	.....	287,996 57
Central office stationery and printing.....	979 80	.....	441 64	337 08	.....	64,883 59
Messenger service.....	6,451 14	.....	1 50	.....	.....	83,080 01
Miscellaneous central office expenses.....	114 85	.....	24 80	.....	.....	449,227 43
Pay station expenses.....	10,930 03	.....	222 14	.....	.....	115,187 01
Other traffic expenses.....	200 00	.....	.....	1,058 00	.....	113,952 67
Total traffic expenses.....	4,146 88	.....	.....	.....	15 00	.....
Total traffic expenses.....	\$220,697 51	.....	\$17,883 48	\$23,571 39	\$17,203 02	\$11,977,769 96

OPERATING EXPENSES "A" & "B" TEL. & TEL. CORPORATIONS. 393

Commercial Expenses.				
Commercial administration.....				
Promotion expenses.....	\$3,436 86	\$2,112 40	\$528 00	\$1,083,704 86
Advertising.....	306 38	231 26	230 00	1,042 66
Circulating.....				35,892 92
Soliciting.....				20,166 38
Subscription relations.....				13,460 38
Collection expenses.....	2,387 70	3,538 57	2,303 27	38,227 16
Revenue accounting.....	1,961 56			799,253 44
Revenue collecting.....				865,387 82
Pay station commissions.....	491 62	94 25	372 91	304,488 04
Directory expenses.....		3,277 51		545,300 46
Other commercial expenses.....				16,389 40
Total commercial expenses.....	\$8,563 12	\$9,253 99	\$3,434 18	\$3,673,267 50
General and Miscellaneous Expenses.				
General office salaries.....	\$4,800 00		\$1,947 00	\$83,360 06
Salaries of general officers.....	480 00			197,798 49
Salaries of general office clerks.....	931 39		364 96	186,579 63
General office supplies and expenses.....				7,288 82
Expenses of general officers and clerks.....	2,316 86			19,368 73
General office stationery and printing.....	69 51			16,942 89
Other general office supplies and expenses.....				20,017 79
General law expenses.....	25 50	\$397 07	755 83	75,685 18
Insurance.....	751 41	962 63		76,409 33
Accidents and damages.....				17,077 97
Law expenses connected with damages.....				1,986 42
Miscellaneous general expenses.....			1,737 54	736 91
Relief department and pensions.....				278,947 04
Telephone franchise requirements.....				209,039 51
Amortization of franchises and patents.....				550 00
Other general expenses.....	710 52			63,865 21
Telephone franchise requirements.....			\$141 00	\$206,417 15
Total general and miscellaneous expenses.....	\$7,968 82	\$1,259 70	\$4,664 33	\$1,018,126 83
Reconciliation of Expenses.				
Maintenance expenses.....	\$19,018 62	\$30,723 03	\$15,919 91	\$12,543,526 05
Traffic expenses.....	17,883 48	23,571 39	17,203 02	11,977,769 96
Commercial expenses.....	8,563 12	9,253 99	3,434 18	3,673,267 50
General and miscellaneous expenses.....	7,968 82	1,259 70	4,664 33	1,018,126 83
Total operating expenses.....	\$53,184 04	\$64,818 11	\$41,221 44	\$31,238,512,529 30

**From October 1, 1920, only.**

From October  
Credit item.

<sup>a</sup>Accounts kept according to Interstate Commerce Classification for telegraph companies.

\*Accounts kept according to Interstate Commerce Commission for telegraph companies.

TABLE NO. 4—Continued.  
 ABSTRACT OF OPERATING EXPENSES CLASS "C" TELEPHONE AND TELEGRAPH CORPORATIONS OPERATING IN CALIFORNIA  
 DURING THE YEAR ENDING DECEMBER 31, 1920.

	Campbell Telephone Company	Chileno Valley Telephone Company	Chinese, Jamestown and Sonora Telegraph Company <sup>1</sup>	Cochella Valley Home Telephone and Telegraph Company	Colusa County Telephone Company	Colorado River Telephone Company	Corona Home Telephone and Telegraph Company	Corona Union Telephone and Telegraph Company
<i>Maintenance Expenses.</i>								
Superintendence and repairs of plant.....	\$966 10			\$2,038 08	\$3,120 06	\$948 40	\$1,070 95	
Repairs of equipment, buildings and grounds.....	434 26	\$347 40		406 66	1,255 21	143 26	861 80	
Miscellaneous maintenance and depreciation.....		172 18			11,510 11	2,479 34	2,361 03	
Total maintenance expenses.....	\$1,400 36	\$176 22		\$2,443 73	\$15,885 38	\$3,469 00	\$4,293 78	
<i>Traffic and Commercial Expenses.</i>								
Superintendence, inspection and operators wages.....				\$2,016 62	\$16,351 54	\$1,267 40	\$3,609 26	
Other traffic expenses.....	\$318 05	\$126 48		463 31	1,897 62	401 71	485 48	
Commercial expenses.....		372 89			4,483 85	789 08		
Total traffic and commercial expenses.....	\$318 05	\$499 37		\$2,478 93	\$22,733 01	\$2,448 19	\$4,094 74	
<i>General and Miscellaneous.</i>								
General office salaries.....	\$75 00	\$20 00		\$1,233 57	\$1,500 00	\$68 00	\$2,305 41	
General office supplies and expenses.....	31 00			20 00	1,221 00	80 24	1,195 84	
Miscellaneous general expenses.....		39 89		36 35	3,269 83	274 89		
Total general and miscellaneous expenses.....	\$106 00	\$59 89		\$1,289 92	\$6,020 83	\$413 13	\$3,501 25	
Total expenses.....	\$1,824 41	\$734 49		\$6,212 58	\$44,646 22	\$6,430 32	\$11,889 77	

<sup>1</sup>Credit item.<sup>2</sup>Not operating.



TABLE NO. 4—Continued.  
 ABSTRACT OF OPERATING EXPENSES CLASS "C" TELEPHONE AND TELEGRAPH CORPORATIONS OPERATING IN CALIFORNIA  
 DURING THE YEAR ENDING DECEMBER 31, 1920.

	Consolidated Utilities Company	Del Norte Peoples Telephone Company	Delta Telephone and Telegraph Company	Dos Palos Telephone Company	Downey Home Telephone and Telegraph Company	Duoor California Hot Springs Telephone and Telegraph Company	Eal River and Southern Telephone Company	Fowler Independent Telephone Company
<i>Maintenance Expenses.</i>								
Superintendence and repairs of plant.....	\$879 59	\$1,119 34	\$2,331 34	\$442 25	\$2,613 97	.....	\$1,046 88	\$2,009 18
Repairs of equipment, buildings and grounds.....	1,052 63	159 19	465 18	172 35	400 69	.....	605 45	.....
Miscellaneous maintenance and depreciation.....	4,941 53	60 00	6,454 93	.....	2,537 39	.....	495 00	1,098 67
Total maintenance expenses.....	\$6,873 75	\$1,338 53	\$9,251 45	\$614 60	\$3,552 05	.....	\$2,147 33	\$4,307 85
<i>Traffic and Commercial Expenses.</i>								
Superintendence, inspection and operators wages.....	\$7,811 53	\$1,912 74	\$4,771 00	\$1,566 05	\$4,915 25	.....	\$2,980 50	\$2,973 00
Other traffic expenses.....	396 58	513 15	5,013 03	130 53	576 92	.....	398 53	.....
Commercial expenses.....	.....	1,506 30	2,430 18	128 37	1,130 22	.....	151 11	634 80
Total traffic and commercial expenses.....	\$8,208 11	\$3,931 19	\$15,204 21	\$1,825 00	\$6,623 39	.....	\$3,530 13	\$3,605 80
<i>General and Miscellaneous.</i>								
General office salaries.....	\$2,428 50	\$800 00	\$3,900 00	\$445 00	\$2,820 00	.....	\$1,900 00	\$1,984 35
General office supplies and expenses.....	.....	111 97	25 50	150 77	167 08	.....	931 30	263 75
Miscellaneous general expenses.....	1,354 76	111 15	1,052 25	44 91	294 67	.....	140 00	99 91
Total general and miscellaneous expenses.....	\$3,783 26	\$1,023 12	\$4,907 75	\$640 68	\$3,711 75	.....	\$2,921 30	\$2,948 01
Total expenses.....	\$18,865 14	\$6,293 84	\$29,363 41	\$3,080 28	\$17,887 19	.....	\$8,593 66	\$9,953 66

<sup>1</sup>Credit item.<sup>2</sup>Not operating.

TABLE NO. 4—Continued.  
 ABSTRACT OF OPERATING EXPENSES CLASS "C" TELEPHONE AND TELEGRAPH CORPORATIONS OPERATING IN CALIFORNIA  
 DURING THE YEAR ENDING DECEMBER 31, 1920.

	Gilroy Telephone Company	Happy Valley Telephone Company	Home Telephone Company of Sycamore	Honey Lake Valley Mutual Telephone Association	Kernan Telephone Company	Lindsay Home Telephone and Telegraph Company	Los Gatos Telephone Company	McFarland Telephone Company
<i>Maintenance Expenses.</i>								
Superintendence and repairs of plant.....	\$475 64	\$56 00	.....	\$1,103 15	\$530 68	\$933 12	\$1,532 29	.....
Repairs of equipment, buildings and grounds.....	283 68	51 53	\$180 60	512 51	416 63	515 00	1,178 93	.....
Miscellaneous maintenance and depreciation.....	1,693 99	72 00	.....	1,070 72	1,286 36	3,086 07	3,293 68	.....
Total maintenance expenses.....	\$2,463 31	\$179 53	\$180 60	\$2,686 38	\$2,233 60	\$4,533 19	\$6,004 90	.....
<i>Traffic and Commercial Expenses.</i>								
Superintendence, inspection and operators wages.....	\$2,976 50	\$276 00	.....	\$1,107 31	\$1,800 00	\$4,625 51	\$4,832 70	.....
Other traffic expenses.....	371 82	64 87	.....	528 71	423 00	415 62	449 33	.....
Commercial expenses.....	2,267 17	222 18	.....	127 14	12 99	1,446 11	798 08	.....
Total traffic and commercial expenses.....	\$5,614 49	\$563 05	.....	\$1,763 18	\$2,235 99	\$6,487 24	\$6,080 11	.....
<i>General and Miscellaneous.</i>								
General office salaries.....	\$906 00	.....	.....	\$1,760 00	\$350 00	\$308 75	\$2,697 50	.....
General office supplies and expenses.....	1 70	.....	.....	22 55	921 02	105 00	163 80	.....
Miscellaneous general expenses.....	902 46	\$2 00	.....	104 89	6 00	1,032 41	775 05	.....
Total general and miscellaneous expenses.....	\$1,810 16	\$2 00	.....	\$1,887 44	\$1,277 02	\$1,466 16	\$3,641 35	.....
Total expenses.....	\$9,887 96	\$734 57	\$180 60	\$6,337 00	\$5,746 61	\$12,486 59	\$15,736 36	\$1,076 43

No record of segregation.

TABLE NO. 4—Continued.  
 ABSTRACT OF OPERATING EXPENSES CLASS "C" TELEPHONE AND TELEGRAPH CORPORATIONS OPERATING IN CALIFORNIA  
 DURING THE YEAR ENDING DECEMBER 31, 1920.

	Monrovia Telephone and Telegraph Company	Needles Gas and Electric Company	Nevada, California and Oregon Telegraph and Telephone Company	Northern Trinity Telephone and Telegraph Company	Novato Utilities Company	Orland Home Telephone Company	Paso Robles and Shandon Telephone Company
<i>Maintenance Expenses.</i>							
Superintendence and repairs of plant.....	\$2,356 00	\$648 14	\$4,463 12	.....	\$434 43	\$1,883 02	.....
Repairs of equipment, buildings and grounds.....	2,267 28	639 73	651 14	\$269 35	.....	1,709 52	\$178 89
Miscellaneous maintenance and depreciation.....	2,079 79	557 38	6,242 74	.....	287 45	8,618 88	635 90
Total maintenance expenses.....	\$6,703 07	\$1,835 25	\$11,346 00	\$269 35	\$721 88	\$12,210 42	\$814 79
<i>Traffic and Commercial Expenses.</i>							
Superintendence, inspection and operators wages.....	\$6,624 30	\$2,631 98	\$7,979 99	\$300 00	\$986 66	\$8,649 48	\$913 35
Other traffic expenses.....	453 52	.....	4,251 37	.....	119 98	857 05	.....
Commercial expenses.....	1,671 95	279 03	3,461 65	186 48	.....	4,129 65	.....
Total traffic and commercial expenses.....	\$8,649 77	\$2,911 01	\$15,693 01	\$486 48	\$1,106 64	\$13,636 18	\$913 35
<i>General and Miscellaneous.</i>							
General office salaries.....	\$3,296 28	.....	\$3,300 00	.....	\$549 86	\$2,630 00	\$240 00
General office supplies and expenses.....	162 87	\$1,450 76	2,434 17	\$15 50	120 50	812 57	34 55
Miscellaneous general expenses.....	440 80	104 68	1,125 62	.....	20 77	2,784 20	49 33
Total general and miscellaneous expenses.....	\$3,899 95	\$1,555 44	\$6,849 79	\$15 50	\$991 13	\$6,226 77	\$324 18
Total expenses.....	\$19,252 79	\$6,301 70	\$33,888 80	\$771 33	\$2,519 65	\$32,073 37	\$2,053 32

<sup>1)</sup>No record of segregation.

TABLE NO. 4—Continued.  
 ABSTRACT OF OPERATING EXPENSES CLASS "C" TELEPHONE AND TELEGRAPH CORPORATIONS OPERATING IN CALIFORNIA  
 DURING THE YEAR ENDING DECEMBER 31, 1920.

	Placerville Telephone and Telegraph Company	Redondo Home Telephone Company	Reedley Telephone Company	Red Hill Telephone Company	Rio Vista Telephone and Telegraph Company	Roseville Telephone Company	San Antonio Home Telephone Company
<i>Maintenance Expenses.</i>							
Superintendence and repairs of plant.....	\$2,217 35	\$2,721 97	\$3,104 43	\$184 99	\$2,419 36	\$261 98	\$194 11
Repairs of equipment, buildings and grounds.....	957 36	2,800 63	.....	.....	.....	233 13	.....
Miscellaneous maintenance and depreciation.....	905 00	7,163 72	453 95	.....	.....	1,215 00	.....
Total maintenance expenses.....	\$4,079 71	\$12,686 31	\$3,560 38	\$184 99	\$2,419 36	\$1,710 11	\$194 11
<i>Traffic and Commercial Expenses.</i>							
Superintendence, inspection and operators wages.....	\$4,063 73	\$6,280 71	\$4,211 65	.....	\$2,173 30	\$5,335 00	\$609 00
Other traffic expenses.....	589 75	519 48	1,079 22	.....	109 80	689 49	.....
Commercial expenses.....	950 19	3,267 67	3,070 56	.....	.....	172 16	257 00
Total traffic and commercial expenses.....	\$5,503 67	\$10,067 86	\$8,361 43	.....	\$2,287 80	\$6,246 65	\$866 00
<i>General and Miscellaneous.</i>							
General office salaries.....	\$1,118 10	\$3,630 00	.....	.....	\$480 00	.....	.....
General office supplies and expenses.....	40 54	29 55	.....	.....	166 39	\$5,441 44	\$43 08
Miscellaneous general expenses.....	106 96	1,240 61	.....	.....	402 90	.....	.....
Total general and miscellaneous expenses.....	\$1,265 60	\$4,900 16	.....	.....	\$1,049 29	\$5,441 44	\$43 08
Total expenses.....	\$10,943 98	\$27,654 33	\$12,921 81	\$184 99	\$5,756 45	\$13,308 20	\$1,103 19

TABLE NO. 4—Continued.  
ABSTRACT OF OPERATING EXPENSES CLASS "C" TELEPHONE AND TELEGRAPH CORPORATIONS OPERATING IN CALIFORNIA  
DURING THE YEAR ENDING DECEMBER 31, 1920.

	San Fernando Telephone and Telegraph Company	San Joaquin Valley Telephone Company	Santa Paula Home Telephone Company	Sierra Madre Telephone and Telegraph Company	Stakyou Telephone Company	Snellier Home Telephone and Telegraph Company	Sunkland Rural Telephone Company
<i>Maintenance Expenses.</i>							
Superintendence and repairs of plant.....	\$1,835 76	.....	\$1,544 43	\$1,999 39	\$1,831 18	\$1,632 51	\$973 99
Repairs of equipment, buildings and grounds.....	430 26	.....	1,315 08	496 48	.....	172 14	.....
Miscellaneous maintenance and depreciation.....	1,233 83	\$246 70	6,974 43	1,907 91	1,433 32	216 60	107 55
Total maintenance expenses.....	\$3,519 85	\$246 70	\$9,833 94	\$4,403 78	\$3,264 50	\$2,021 25	\$1,141 54
<i>Traffic and Commercial Expenses.</i>							
Superintendence, inspection and operators wages.....	\$3,315 58	\$1,100 73	\$3,403 06	\$3,031 79	\$2,635 75	\$2,242 75	\$1,200 00
Other traffic expenses.....	315 16	.....	878 04	212 89	138 95	374 89	15 85
Commercial expenses.....	1,126 24	15 75	2,764 67	839 60	1,402 07	225 97	.....
Total traffic and commercial expenses.....	\$5,256 98	\$1,116 48	\$12,065 77	\$4,084 28	\$4,176 77	\$2,853 61	\$1,215 85
<i>General and Miscellaneous.</i>							
General office salaries.....	\$2,706 00	.....	\$1,390 60	\$1,720 00	\$1,700 00	\$355 00	\$51 00
General office supplies and expenses.....	218 22	.....	1 90	173 51	.....	.....	17 70
Miscellaneous general expenses.....	485 96	\$13 53	1,219 33	544 70	320 05	926 23	21 75
Total general and miscellaneous expenses.....	\$3,410 18	\$13 53	\$2,611 23	\$2,438 21	\$2,020 05	\$1,281 23	\$90 45
Total expenses.....	\$12,187 01	\$1,376 71	\$24,510 94	\$10,926 27	\$9,461 32	\$4,156 09	\$2,447 84

TABLE NO. 4—Concluded.  
ABSTRACT OF OPERATING EXPENSES CLASS "C" TELEPHONE AND TELEGRAPH CORPORATIONS OPERATING IN CALIFORNIA  
DURING THE YEAR ENDING DECEMBER 31, 1920.

	Suisun and Green Valley Telephone Company	The Tulare Home Telephone and Telegraph Company	Upper Dry Creek Telephone Company	Valley Telephone Company	Willits Telephone and Telegraph Company	Huntington Beach Telephone Company	Total
<i>Maintenance Expenses.</i>							
Superintendence and repairs of plant.....	\$869 02	\$227 37	.....	\$3,364 37	.....	\$233 69	\$38,149 43
Repairs of equipment, buildings and grounds.....	.....	147 86	.....	.....	.....	136 33	22,495 79
Miscellaneous maintenance and depreciation.....	.....	6,329 80	\$15 00	2,858 73	\$750 10	847 99	94,463 70
Total maintenance expenses.....	\$869 02	\$4,705 03	\$15 00	\$6,223 10	\$750 10	\$1,218 01	\$175,108 92
<i>Traffic and Commercial Expenses.</i>							
Superintendence, inspection and operators wages.....	.....	\$8,247 32	.....	.....	\$1,742 31	\$1,856 30	\$155,756 67
Other traffic expenses.....	.....	1,421 24	.....	\$1,165 78	677 59	346 05	28,235 34
Commercial expenses.....	.....	1,630 65	.....	.....	.....	150 00	42,821 76
Total traffic and commercial expenses.....	.....	\$11,299 21	.....	\$1,165 78	\$2,419 90	\$2,352 35	\$226,813 77
<i>General and Miscellaneous.</i>							
General office salaries.....	.....	\$118 25	.....	\$840 00	.....	\$763 89	\$55,621 90
General office supplies and expenses.....	.....	28 90	.....	142 72	.....	475 75	12,289 16
Miscellaneous general expenses.....	.....	4,290 83	\$9 30	142 00	.....	221 51	24,112 50
Total general and miscellaneous expenses.....	.....	\$4,437 98	\$9 30	\$1,124 72	.....	\$1,461 15	\$92,023 56
Total expenses.....	\$869 02	\$22,442 22	\$24 30	\$8,513 60	\$3,170 00	\$5,031 51	\$495,622 68

<sup>1</sup>Includes \$1,676.43 expenses of McFarland Telephone Co. not segregated to accounts.

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## WATER COMPANIES.

List of Water Companies and Their Officials.

Tables 1 to 4, Inclusive.

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**WATER COMPANIES.****A—Officers of Companies Whose 1920 Annual Reports Are Summarized in This Report.****The Anderson Canal Company.**

Incorporated October 17, 1878, under the laws of California.

H. A. Jastro, President and General Manager;

R. F. Haimes, Vice President;

F. G. Munzer, Secretary;

Kern County Canal and Water Company, Treasurer.

Business address, 1704 Nineteenth street, Bakersfield, California.

**Anderson Water Company.**

Incorporated 1885, under the laws of California.

F. A. Cody, President and General Manager;

E. G. Cody, Secretary.

Business address, Anderson, California.

**Antelope Creek and Red Bluff Water Company.**

Incorporated April 10, 1888, under the laws of California.

Elliott McAllister, President;

Emil Eugeleke, Vice President;

H. B. P. Corden, Secretary;

Bank of Tehama County, Depository.

Business address, 14 Montgomery street, San Francisco.

**Artesian Water Company.**

Incorporated April 20, 1900, under the laws of California.

M. K. Rindge, President;

F. H. Rindge, Vice President;

F. B. Scotton, Secretary.

Business address, 1120 Trust and Savings Building, Los Angeles.

**Associated Water Company.**

Incorporated March 8, 1913, under the laws of California.

Paul Shoup, President;

E. Tauszky, Vice President and Attorney;

P. G. Williams, Secretary and Auditor;

W. A. Sloan, Treasurer;

L. J. King, General Superintendent.

Business address, 55 New Montgomery street, San Francisco.

**August Oil Company.**

Incorporated April 2, 1910, under the laws of California.

F. A. Homan, President and General Manager;

F. D. Prescott, Vice President;

A. W. Bundick, Secretary;

J. R. Peters, Superintendent.

Business address, Fresno, California.

**Bakersfield Water Works.**

Incorporated February 21, 1920, under the laws of California.

J. R. Williams, President;

Thos. C. Williams, General Manager;

Fairfax Williams, Secretary and Treasurer.

Business address, 1012 Baker street, Bakersfield, California.

**Bay Point Utilities Company.**

Incorporated September 26, 1916, under the laws of California. Has acquired the property of the Bay Point Light and Water Company.

F. A. Warner, President and General Manager;  
G. S. Arnold, Vice President, Secretary and Treasurer;  
C. B. Johnson, General Superintendent.

Business address, 711 Syndicate Building, Oakland, California.

**Beaumont Land and Water Company.**

Incorporated August 19, 1907, under the laws of California.

Clarendon B. Eyer, President and Treasurer;  
Kenneth R. Smoot, Vice President and Secretary.

Business address, Beaumont, California.

**Baldwin Park Domestic Water Company.**

Incorporated October, 1920, under the laws of California.

S. M. Walker, President and General Manager;  
T. H. Wygant, Secretary;  
Jeanette Walker, Treasurer.

Business address, Baldwin Park, California.

**Bear Gulch Water Company.**

Incorporated October 8, 1889, under the laws of California.

Guy C. Earl, President;  
R. J. Taussig, Vice President;  
Ralph P. Merritt, Secretary and General Manager;  
E. Britton, General Superintendent.

Business address, 351 California street, San Francisco.

**Bell Water Company.**

Incorporated December 2, 1902, under the laws of California.

W. H. King, President;  
J. H. Clewett, Vice President;  
Alvea H. Pearson, Secretary and Treasurer.

Business address, Bell, California.

**Belvedere Water Company.**

Incorporated May 21, 1914, under the laws of California.

Peter Janss, President;  
Edwin Janss, Vice President;  
Harold Janss, Secretary;  
R. T. Frank, General Manager and Superintendent.

Business address, 404 Metropolitan Building, Los Angeles.

**Benicia Water Company.**

Incorporated January 24, 1905, under the laws of California.

Ansley K. Salz, President;  
Alexander Hamilton, Vice President;  
H. D. Allen, Secretary;  
Kullman Salz & Co., Treasurer;  
M. K. Salz, General Superintendent.

Business address, 609 Wells Fargo Building, San Francisco.

**Beverly Hills Utilities Company.**

Incorporated September 24, 1914, under the laws of California.

Burton E. Green, President and Treasurer;  
W. E. Dunn, First Vice President;  
M. H. Whittier, Second Vice President;  
F. B. Sutton, Secretary and Treasurer.

Business address, 617 Merritt Building, Los Angeles.

**The Buena Vista Canal Company.**

Incorporated October 17, 1878, under the laws of California.

H. A. Jastro, President and General Manager;

W. W. Frazier, Vice President;

F. G. Munzer, Secretary;

Kern County Canal and Water Company, Treasurer.

Business address, 1704 Nineteenth street, Bakersfield, California.

**The Campbell Water Company.**

Incorporated January 30, 1914, under the laws of California. Reorganization of Campbell Water Company.

Ralph H. Hyde, President and General Manager;

George E. Hyde, Vice President;

T. B. Jones, Secretary;

Garden City Bank and Trust Company, Treasurer.

Business address, Campbell, California.

**Centerville Water Company.**

Incorporated October 26, 1914, under the laws of California.

M. S. Pires, Jr., President;

Rose L. Pires, Secretary;

F. E. McGurrin, Treasurer.

Business address, 718 First Savings Bank Building, Oakland.

**The Central Canal Company.**

Incorporated July 2, 1890, under the laws of California.

H. A. Jastro, President;

R. F. Haines, Vice President;

F. G. Munzer, Secretary;

Kern County Canal and Water Company, Treasurer.

Business address, 1704 Nineteenth street, Bakersfield, California.

**Chico Water Supply Company.**

Incorporated October 22, 1908, under the laws of California. Formed by reorganization of Chico Water Company and acquisition of said company November 1, 1908.

Ed. Harkness, President;

S. L. Sproul, Vice President;

A. G. Simpson, Secretary, Manager and Superintendent;

Butte County National Bank, Treasurer.

Business address, 133 Broadway, Chico, California.

**Citizens Land and Water Company of Upland.**

Incorporated February 12, 1903, under the laws of California.

Charles Ruedy, President;

A. P. Harwood, Vice President;

C. P. Fuller, Secretary and Treasurer.

Business address, Box 578 Upland, California.

**Citizens Water Company of Niles.**

Incorporated July 31, 1907, under the laws of California.

F. V. Jones, President;

W. V. Eberly, Vice President;

E. A. Ellsworth, Secretary and General Manager.

Business address, Niles California.

**Citizens Water Company of San Jacinto.**

Incorporated August 9, 1910, under the laws of California. Acquired San Jacinto Valley Water Company August 9, 1910.

W. J. Williams, President;  
F. H. Nichols, Vice President;  
Geo. E. Hallett, Secretary;  
A. J. Waters, Treasurer.

Business address, San Jacinto, California.

**City Water Company of Banning.**

Incorporated February 18, 1913, under the laws of California. Acquired Banning Water Company, February 25, 1914.

D. H. Gates, President;  
M. F. Gilman, Vice President;  
Chas. S. Hill, Secretary;  
W. L. Chase, General Manager.

Business address, Banning, California.

**City Water Company of Ocean Park.**

Incorporated April 15, 1905, under the laws of California. Purchased property of Guaranty Realty Company, January 3, 1919.

G. M. Jones, President and General Manager;  
T. H. Dudley, Vice President;  
L. E. Langford, Secretary;  
Ocean Park Bank, Treasurer;  
Geo. R. Edgley, General Superintendent, Venice, California.  
L. H. Giddings, General Superintendent, Santa Monica, California.

Business address, Ocean Park, California.

**Claremont Domestic Water Company.**

Incorporated December 29, 1912, under the laws of California. Formed by acquisition of Citizens Light and Water Company.

L. T. Gillett, President;  
G. S. Sumner, Vice President;  
J. D. Johnson, Secretary;  
H. T. Belcher, Treasurer;  
W. White, General Manager.

Business address, Claremont, California.

**Coalinga Consolidated Water Company.**

Incorporated February 24, 1903, under the laws of California. Formed by consolidation of Coalinga Water Company and Coalinga Range Water Company. Controlled through stock ownership. Pleasant Valley Water Company.

W. L. Winaus, President;  
W. H. Bueneman, Vice President;  
C. H. Dickinson, Secretary and Auditor.

Business address, P. O. Box D, Tulare, California.

**Compton Water and Lighting Company.**

Incorporated December 12, 1903, under the laws of California.

J. V. Shepard, President;  
F. L. Walton, Vice President;  
E. E. Elliott, Secretary and Treasurer;  
C. I. Mason, General Superintendent.

Business address, Compton, California.

**Coneland Water Company.**

Incorporated March 8, 1907, under the laws of California.

C. D. Conway, President;  
Jay Lawyer, Vice President and General Manager;  
J. H. Connery, Secretary and Treasurer.

Business address, Los Molinos, California.

**Conservative Water Company.**

Incorporated April 21, 1904, under the laws of California. Formerly Conservative Realty Company.

W. W. Pedder, President and General Manager;

J. L. Brown, Vice President;

A. B. Pedder, Secretary.

Business address, 8619 Fir street, Los Angeles.

**Consolidated Canal Company.**

Incorporated August 12, 1901, under the laws of California by consolidation of Fowler Switch Canal Company; Centerville and Kingsburg Irrigation Ditch Company; Emigrant Ditch Company.

L. A. Nares, President;

R. M. Bostwick, Secretary;

I. Teilman, Chief Engineer.

Business address, Fresno, California.

**Consolidated Water Company of Pomona.**

Incorporated July 15, 1899, under the laws of California.

E. B. Gridley, President;

F. L. Lathrop, Vice President;

G. A. Lathrop, Secretary and General Manager.

Business address, Pomona, California.

**Corona City Water Company.**

Incorporated September 27, 1897, under the laws of California.

R. L. Willits, President;

C. M. Scoville, Secretary;

First National Bank, Treasurer;

H. R. Case, General Manager.

Business address, Corona, California.

**Coronado Water Company.**

Incorporated July 14, 1886, under the laws of California. Acquired Southern California Mountain Water Company, November 30, 1914.

J. D. Spreckels, President;

W. Clayton, Vice President and Managing Director;

Claus Spreckels, Secretary and Treasurer;

A. Ervast, Manager;

N. E. Brown, Auditor.

Business address, San Diego, California.

**Cottonwood Irrigation and Mining Company.**

Incorporated April 9, 1902, under the laws of California.

E. J. Fowler, President and General Superintendent;

D. M. Horn, Vice President;

E. R. Greive, Secretary and Treasurer.

Business address, Hornbrook, California.

**The Cove Water Company.**

Incorporated July 14, 1915, under the laws of California.

E. M. Sheridan, President;

Neil Sheridan, Vice President;

Josephine Barber, Secretary.

Business address, Orange Cove, California.

**Crown Water Company.**

Incorporated March 11, 1910, under the laws of California, by reorganization of Belvedere Water Company.

G. E. Campbell, President;

J. R. Gilman, Secretary;

C. D. Sutliff, Treasurer;

Wm. Barber, Chief Engineer.

Business address, 515 Slavin Building, Pasadena, California.

**Crystal Springs Water Company.**

Incorporated January 2, 1900, under the laws of California.

J. M. Pruden, President and General Superintendent;

Ruth Pruden, Vice President;

Mrs. Grace Edwards, Secretary and Treasurer.

Business address, 254 Massachusetts avenue, Sawtelle, California.

**Cuyamaca Water Company.**

Owned by James A. Murray, Ed. Fletcher and Wm. G. Henshaw.

James A. Murray, President;

Lou B. Mathews, Secretary;

Ed. Fletcher, General Manager;

C. Harritt, General Superintendent.

Business address, 916 Eighth street, San Diego, California.

**Davis Water Company.**

Incorporated April 8, 1913, under the laws of California by reorganization of Schmeiser Manufacturing Company.

T. G. Schmeiser, President;

W. E. Bates, First Vice President;

Mrs. C. L. Schmeiser, Secretary.

Business address, Davis, California.

**Del Mar Water, Light and Power Company.**

Incorporated February 6, 1908, under the laws of California.

Wm. G. Kerckhoff, President;

Henry Kressman, Secretary.

Business address, 801 Garland Building, Los Angeles.

**Diamond Ridge Water Company.**

Incorporated March 23, 1916, under the laws of California.

O. Scribner, President and General Manager;

Chas. B. Bills, Vice President;

M. B. Downing, Secretary and Treasurer.

Business address, 58 Sutter street, San Francisco.

**East Bay Water Company.**

Incorporated November 13, 1916, under the laws of California. Acquired Peoples Water Company, January 1, 1917, which had acquired Contra Costa Water Company; Oakland Water Company; East Shore Water Company; Alameda Artesian Water Company; Richmond Water Company; Syndicate Water Company.

W. E. Creed, President;

J. Y. Eccleston, First Vice President;

R. M. Fitzgerald, Second Vice President;

S. M. Marks, Secretary and Treasurer;

George H. Wilhelm, Vice President and General Manager.

Business address, 510 Sixteenth street, Oakland, California.

**East Gardena Water Company.**

Incorporated June 23, 1902, under the laws of California.  
F. W. Sutter, President and General Manager;  
L. H. Jennings, Secretary and Treasurer.  
Business address, Gardena, California.

**East Sacramento Water Company.**

Incorporated January 14, 1910, under the laws of California.  
M. N. Williamson, President;  
Peter Zing, Vice President;  
J. M. Waters, Secretary.  
Business address, 620 J street, Sacramento, California.

**The East Side Canal Company.**

Incorporated February 17, 1892, under the laws of California.  
A. K. Warren, President;  
F. G. Munzer, Secretary and Auditor;  
Kern County Canal and Water Company, Treasurer;  
H. A. Jastro, General Manager.  
Business address, 1704 Nineteenth street, Bakersfield, California.

**East Side Canal and Irrigation Company.**

Incorporated February 23, 1887, under the laws of California.  
George J. Hatfield, President and General Manager;  
Judith B. Hatfield, Vice President;  
M. I. Clancy, Secretary and Treasurer;  
J. G. Walther, General Superintendent.  
Business address, 401 Foxcroft Building, San Francisco.

**The Electric Water Company.**

Incorporated September 24, 1897, under the laws of California.  
H. A. Jastro, President and General Manager;  
A. D. M. Osborne, Vice President;  
F. G. Munzer, Secretary;  
Kern County Canal and Water Company, Treasurer.  
Business address, 1704 Nineteenth street, Bakersfield, California.

**El Segundo Water Company.**

Incorporated November 1, 1918, under the laws of California. Formed by reorganization of the Arena Water Company and the El Segundo Land Improvement Company.  
M. L. McCray, President;  
L. A. McCray, Vice President;  
Harold D. Dale, Secretary;  
El Segundo State Bank, Treasurer;  
L. C. Roberts, General Superintendent.  
Business address, El Segundo, California.

**Empire Water Company.**

Incorporated May, 1906, under the laws of California.  
S. H. Tolhurst, President;  
Geo. F. Ross, Vice President;  
Jas. W. Long, Secretary.  
Business address, 720 South Figueroa street, Los Angeles.

**El Modeno Domestic Water Company.**

Incorporated October 14, 1914, under the laws of California.  
W. F. Crist, President and General Manager;  
Nellie E. Crist, Secretary.  
Business address, El Modeno, California.

**El Dorado Water Company.**

Incorporated April 26, 1919, under the laws of California.

James A. Irving, President;  
William Veerkamp, Vice President;  
O. P. Fitch, Secretary and Treasurer;  
R. W. Hawley, General Manager;  
Wm. Albright, General Superintendent.

Business address, 833 Market street, Commercial Building, San Francisco.

**Etna Development Company.**

Incorporated April 2, 1896, under the laws of California.

J. P. Baker, President and General Manager;  
J. A. Denny, Secretary;  
Jos. Stephens, Treasurer.

Business address, Etna Mills, California.

**Escalon Water and Light Company.**

Incorporated August 22, 1911, under the laws of California.

S. J. Irwin, President;  
O. A. Fisk, Vice President;  
H. L. McPherson, Secretary.

Business address, Escalon, California.

**Euclid Avenue Water Company.**

Incorporated December 24, 1900, under the laws of California. Acquired Los Robles Water Company, February, 1908.

John Earle Jardine, President;  
W. A. O. Munsell, Vice President;  
Theodore Taylor, Secretary;  
Union National Bank of Pasadena, Treasurer;  
C. E. Pearson, General Superintendent.

Business address, 1418 Wilson avenue, South Pasadena..

**Excelsior Water and Mining Company.**

Incorporated March 9, 1877, under the laws of California.

Chas. F. Ayer, President;  
W. F. Dubois, Vice President and General Manager;  
C. F. Metteer, Secretary.

Business address, 920 Forum Building, Sacramento, California.

**Fairmont Water Company.**

Incorporated March 4, 1907, under the laws of California. Acquired Pacific Building Company, June 1, 1914.

O. W. Cotton, President;  
W. S. Heller, Secretary and Treasurer;  
Geo. Russel, General Superintendent.

Business address, San Diego, California.

**Fairview Land and Water Company.**

Incorporated March 1, 1886, under the laws of California.

W. B. Weir, President;  
W. R. Whittier, Vice President;  
C. Knight, Secretary and Treasurer;  
Mart Morse, General Superintendent.

Business address, Hemet, California.

**Fall River Mills Water Company.**

Incorporated July 23, 1904, under the laws of California.

C. L. Straub, President and Treasurer;  
Delila Straub, Vice President;  
Ada Straub, Secretary.

Business address, Fall River Mills, California.



**The Farmers Canal Company.**

Incorporated May 8, 1880, under the laws of California.

H. A. Jastro, President and General Manager;

F. G. Munzer, Secretary;

Kern County Canal and Water Company, Treasurer.

Business address, 1704 Nineteenth street, Bakersfield, California.

**Farmers Irrigation Company.**

Incorporated July 23, 1917, under the laws of California.

C. C. Teague, President and General Manager;

A. C. Hardison, Vice President;

C. P. Foster, Secretary and Treasurer;

V. M. Freeman, General Superintendent.

Business address, Santa Paula, California.

**Fay Water Company.**

Incorporated November 14, 1914, under the laws of California.

A. L. Marre, President;

L. J. Marre, Vice President;

G. O. Marre, Secretary, Treasurer and General Manager.

Business address, Port San Luis, California.

**Felton Water Company.**

Incorporated April 8, 1889, under the laws of California.

W. G. Stevenson, President;

Geo. H. Clement, Vice President and General Manager;

Geo. N. Ley, Secretary and Treasurer.

Business address, Felton, California.

**Foothill Ditch Company.**

Incorporated April 25, 1914, under the laws of California. Acquired property of Rosa S. Spaulding and T. M. Dungan.

R. C. Merryman, President;

John A. Van Cleve, Jr., Vice President;

Jos. A. Andrew, Secretary;

Louise F. Van Cleve, Treasurer.

Business address, Exeter, California.

**Forest Grove Water Company.**

Incorporated March 5, 1917, under the laws of California. Acquired the Los Angeles and Arizona Land Company.

W. L. Twining, President;

H. B. Woodill, Vice President;

W. M. Pargellis, Secretary;

Chas. R. Phillips, General Superintendent.

Business address, 611 Los Angeles Trust and Savings Bank Building, Los Angeles.

**Fortuna Water Company.**

Incorporated December 7, 1903, under the laws of California.

F. A. Leach, President;

F. A. McKee, Vice President;

Geo. R. Lane, Secretary;

Bank of Fortuna, Treasurer.

Business address, Fortuna, California.

**Francis Land and Water Company.**

Incorporated October 29, 1906, under the laws of California.

Clara F. Brice, President;

Raymond A. Grinsell, Secretary;

D. A. Francis, General Manager.

Business address, Ferndale, California.

**Frederick Water Company.**

Incorporated April 2, 1906, under the laws of California.

C. J. Frederick, President and General Manager;

Alma F. Lowe, Secretary.

Business address, 2418 Lincoln boulevard, Venice, California.

**Fresno Canal and Land Corporation.**

Incorporated January 6, 1917, under the laws of California. Original corporation name was, Fresno Canal and Irrigation Company. Kings River and Fresno Canal Company controlled through stock ownership.

L. A. Nares, President;

W. A. Sutherland, Vice President;

R. M. Bostwick, Secretary;

I. Tilman, General Manager.

Business address, Fresno, California.

**Fresno City Water Corporation.**

Incorporated September 1, 1919, under the laws of California. Formed by reorganization of Fresno Water Company and Fresno City Water Company.

A. C. Balch, President;

A. G. Wishon, Vice President and General Manager;

L. M. Farnham, Secretary;

A. E. Peat, Treasurer;

O. B. Jackson, Superintendent.

Business address, 1801 Tulare street, Fresno, California.

**Garden Grove City Water Company.**

Incorporated August 6, 1914, under the laws of California.

J. A. Knapp, President and General Manager;

H. A. Lake, Vice President;

F. H. Cloyes, Secretary;

Bank of Garden Grove, Treasurer.

Business address, Garden Grove, California.

**The Gates Canal Company.**

Incorporated October 17, 1878, under the laws of California.

H. A. Jastro, President and General Manager;

F. G. Munzer, Secretary;

Kern County Canal and Water Company, Treasurer.

Business address, 1704 Nineteenth street, Bakersfield, California.

**Glendale Consolidated Water Company.**

Title Guarantee and Trust Company as trustee for the Glendale Consolidated Water Company's bondholders. Date of organization of Title Guarantee and Trust Company, October, 1895. Plant of Glendale Consolidated Water Company bought at trustee's sale and taken over as at November, 1912. Following are the principal officers of the Title Guarantee and Trust Company:

L. C. Brand, President;

E. W. Sargent, Vice President;

D. McPeak, Second Vice President;

A. F. Morlan, Secretary and Treasurer;

Albert Lewis, General Superintendent.

Business address, care Title Guarantee and Trust Company, Los Angeles.

**The Goose Lake Canal Company.**

Incorporated October 17, 1878, under the laws of California.

H. A. Jastro, President and General Manager;

F. G. Munzer, Secretary;

Kern County Canal and Water Company, Treasurer.

Business address, 1704 Nineteenth street, Bakersfield, California.

**Haines Canyon Water Company.**

Incorporated December 2, 1918, under the laws of California. Western Empire Suburban Farms Association Water Department was acquired December 2, 1918.

M. R. Crutchfield, President and General Manager;  
C. C. Buck, Vice President and General Superintendent;  
M. H. Osgood, Secretary.

Business address, Tujunga, California.

**Hanford Water Company.**

Incorporated October 4, 1906, under the laws of California.

A. E. Horlock, President;  
P. McRae, Vice President;  
F. N. Isaac, Secretary and General Manager.

Business address, Hanford, California.

**Hawthorne Electric and Water Company.**

Incorporated July 9, 1900, under the laws of California.

U. M. Thomas, President and General Manager;  
Clara M. Thomas, Secretary.

Business address, Hawthorne, California.

**Hayward Water Company.**

Incorporated December 3, 1913, under the laws of California. Formed by reorganization of San Lorenzo Water Company. Sold to City of Hayward, May 1, 1920.

Wm. Pierce Johnson, President;  
F. G. Wight, Vice President;  
Frank J. Hurley, Secretary and Treasurer;  
E. S. Warren, General Superintendent.

Business address, 728 Montgomery street, San Francisco.

**Hemet Town Water Company.**

Incorporated January 7, 1901, under the laws of California.

W. B. Weir, President and General Manager;  
W. R. Whittier, Vice President;  
C. Knight, Secretary and Treasurer;  
Mark Morse, General Superintendent.

Business address, Hemet, California.

**Hercules Water Company.**

Incorporated September 20, 1902, under the laws of California.

H. D. Pillsbury, President;  
E. D. Armstrong, Vice President and Superintendent;  
A. J. Willson, Secretary and Treasurer.

Business address, Hercules, California.

**Hermosa Beach Water Corporation.**

Incorporated September 22, 1914, under the laws of California. Formed by reorganization of Hermosa Beach Water Company.

F. D. Cornell, President;  
J. L. Cornell, Secretary.

Business address, 820 Story Building, Los Angeles.

**Hesperia Water Company.**

Incorporated April 8, 1915, under the laws of California. Operated under lease from Appleton Land, Water and Power Company.

John S. Thayer, President;  
C. W. Stevenson, Secretary.

Business address, 605 Washington Building, Los Angeles.

**Highland Domestic Water Company.**

Incorporated September 16, 1898, under the laws of California.

W. F. Grow, President;  
Lillian M. Waite, Vice President;  
J. F. Browning, Secretary and General Manager;  
J. M. Spaulding, Treasurer.

Business address, Highland, California.

**Hillsborough Water Company.**

Incorporated September 22, 1906, under the laws of California. Formed by reorganization of Cherry Canon Water Company.

John A. Hoey, President;  
Geo. H. Howard, Vice President and Secretary.

Business address, 58 Sutter street, Holbrook Building, San Francisco.

**The Hollister Water Company.**

Incorporated June 6, 1885, under the laws of California. Formed by reorganization of Hollister Water Company.

Wm. Palmtag, President;  
N. C. Briggs, Jr., Vice President and Secretary;  
A. M. Holsworth, General Superintendent;  
A. Sutter, Auditor.

Business address, Nevada Bank Building, San Francisco.

**Home Tract Water Company.**

Incorporated June 9, 1910, under the laws of California.

R. C. Umphress, President;  
F. M. Reafsnyder, Vice President;  
F. A. Bieckman, Secretary and Treasurer;  
H. Allsop, General Superintendent.

Business address, Garden Grove, California.

**Hornbrook Water Company.**

Incorporated March 30, 1904, under the laws of California.

D. M. Horn, President;  
D. C. Earhart, Secretary and Treasurer.

Business address, Hornbrook, California.

**Huntington Beach Water Company.**

Incorporated August 29, 1914, under the laws of California.

Henry Levinson, President;  
Alex Mills, Vice President;  
Jas. S. Lawshe, Secretary and Treasurer.

Business address, 600 Kerckhoff Building, Los Angeles.

**Imperial Utilities Corporation.**

Incorporated May, 1917, under the laws of California. Acquired Interurban Water Company, January 2, 1918.

L. M. Chapman, President;  
H. N. Siegfried, Secretary, General Manager and Receiver.

Business address, 931 Central Building, Los Angeles.

**Independence Water Company.**

Incorporated April 11, 1887, under the laws of California.

J. C. Baxter, President;  
Wm. F. Matlack, Secretary and General Manager;  
Mrs. J. C. Baxter, Treasurer.

Business address, Independence, California.

**Inglewood Water Company.**

Incorporated February 15, 1904, under the laws of California. Acquired property of Hyde Park Water Company and Centinela Land Company.

D. E. Martin, President;  
Chas. Lloyd, Vice President;  
Harry Lee Martin, Secretary and Treasurer;  
J. W. Lane, General Superintendent.

Business address, 114 East Queen street, Inglewood, California.

**Investment Water Company.**

Incorporated November 27, 1918, under the laws of California. Acquired property of Sentinel Heights Water Company.

H. W. Jackman, President;  
R. F. Ingold, Vice President and Auditor;  
F. R. Williams, Secretary;  
W. H. Harrison, General Manager.

Business address, 221 Chapman Building, Los Angeles.

**The James Canal Company.**

Incorporated October 17, 1878, under the laws of California.

H. A. Jastro, President and General Manager;  
F. G. Munzer, Secretary;  
Kern County Canal and Water Company, Treasurer.

Business address, 1704 Nineteenth street, Bakersfield, California.

**The James & Dixon Canal Company.**

Incorporated October 17, 1878, under the laws of California.

H. A. Jastro, President and General Manager;  
R. F. Halmes, Vice President;  
F. G. Munzer, Secretary;  
Kern County Canal and Water Company, Treasurer.

Business address, 1704 Nineteenth street, Bakersfield, California.

**The Joyce Canal Company.**

Incorporated October 17, 1878, under the laws of California.

H. A. Jastro, President and General Manager;  
F. G. Munzer, Secretary;  
Kern County Canal and Water Company, Treasurer.

Business address, 1704 Nineteenth street, Bakersfield, California.

**Kennett Water Company.**

Incorporated March 18, 1912, under the laws of California. Acquired property of Charles Butters, March 18, 1912.

Charles Butters, President;  
D. Bell, Secretary;  
Chas. Slack, Vice President;  
J. O. Little, General Manager and Superintendent.

Business address, Kennett, California.

**Kerman Water Company.**

Incorporated February 24, 1915, under the laws of California.

Wm. G. Kerckhoff, President;  
Jacob Mansar, First Vice President;  
L. M. Farnham, Second Vice President;  
E. E. Sweeney, Secretary;  
H. Kressman, Treasurer;  
Max E. Socha, General Manager.

Business address, 811 Garland Building, Los Angeles.

**Kern Island Irrigating Canal Co.**

Incorporated October 6, 1870, under the laws of California. Sold to Kern Island Canal Company, October 7, 1920.

H. A. Jastro, President and General Manager;

A. D. Osborne, Vice President;

F. G. Munzer, Secretary;

Kern County Canal and Water Company, Treasurer.

Business address, 1704 Nineteenth street, Bakersfield, California.

**Kern Island Canal Company.**

Incorporated September 23, 1920, under the laws of California. Acquired property of Kern Island Irrigating Canal Company, October 7, 1920.

W. A. Eardley, President;

John McCray, Vice President;

M. G. Stratford, Secretary.

Business address, 1704 Nineteenth street, Bakersfield, California.

**Kern River Canal & Irrigating Co.**

Incorporated February 15, 1892, under the laws of California.

H. A. Jastro, President and General Manager;

F. G. Munzer, Secretary;

Kern County Canal and Water Company, Treasurer.

Business address, 1704 Nineteenth street, Bakersfield, California.

**Kings County Canal Company.**

Incorporated March 30, 1905, under the laws of California.

H. L. Heffner, President;

Jas. S. Lawshe, Vice President;

H. S. Hurlbut, Secretary;

H. Levinson, Treasurer.

Business address, 600 Kerckhoff Building, Los Angeles.

President and Secretary's address, Corcoran, California.

**Kings River & Fresno Canal Company.**

Incorporated February 22, 1871, under the laws of California.

L. A. Nares, President;

R. M. Bostwick, Secretary;

Fresno Canal and Land Corporation, Treasurer;

I. Teilman, General Manager.

Business address, Fresno, California.

**Laguna Blanca Water Company.**

Incorporated November, 1887, under the laws of California.

G. M. Heckscher, President;

C. F. Taylor, Secretary and Treasurer;

J. Edwards, General Superintendent, Santa Barbara.

Business address, 50 East Forty-second street, New York City.

**Lake Hemet Water Company.**

Incorporated February 11, 1887, under the laws of California.

W. B. Weir, President;

W. R. Whittier, Vice President;

C. Knight, Secretary and Treasurer;

M. Morse, General Superintendent.

Business address, Hemet, California.

**Lawndale Land & Water Company.**

Incorporated July, 1912, under the laws of California. Formed by reorganization of Lawndale Water Company.

Chas. B. Hopper, President;

James E. McDonald, Secretary and Treasurer.

Business address, 611 South Hill street, Los Angeles.

**The Lerdo Canal Company.**

Incorporated April 28, 1892, under the laws of California.

H. A. Jastro, President and General Manager;

R. F. Haimes, Vice President;

F. G. Munzer, Secretary;

Kern County Canal and Water Company, Treasurer.

Business address, 1704 Nineteenth street, Bakersfield, California.

**Lone Oak Canal Company.**

Incorporated December 7, 1910, under the laws of California.

H. Clawson, President, Lemoore, California;

H. Kressmann, Secretary and Treasurer, 801 Garland Building, Los Angeles;

L. Y. Dollenmeyer, General Manager and Superintendent.

Business address, Hanford, California—General Manager.

**Los Altos Water Company.**

Incorporated December 6, 1907, under the laws of California.

Geo. N. Herbert, President;

Fred S. Shoup, Vice President;

W. M. Denhart, Secretary;

A. S. Robinson, Treasurer.

Business address, Los Altos, California.

**Los Angeles County Water Works Company.**

Incorporated February, 1909, under the laws of California. Formed by re-organization of Strawberry Park Water Company, March 6, 1909.

W. Medland, President and General Manager;

J. A. Talbot, Vice President;

S. E. Dawson, Secretary and Treasurer.

Business address, Gardena, California.

**Lucerne Water Company.**

Incorporated August 21, 1916, under the laws of California.

Chas. F. Gorman, President;

Victor Bovo, Secretary.

Business address, Secretary, Granada, California.

President's address, First National Bank Building, San Francisco.

**Madera Canal and Irrigation Company.**

Incorporated December 8, 1888, under the laws of California.

W. H. Davis, President;

Roy S. Hoagland, Vice President;

W. A. Jenkins, Secretary and Treasurer;

Edwin A. Ingham, General Manager, Ross, California.

Business address, Pacific Mutual Building, Los Angeles.

**Madera Electric Water Company.**

Incorporated September 24, 1908, under the laws of California.

A. G. Wishon, President and General Manager;

W. E. Durfey, Secretary.

Business address, 1801 Tulare street, Fresno, California.

**Manteca Water Works.**

Incorporated August 6, 1917, under the laws of California. Formed by re-organization of A. Baccillieri.

Oto Von Detten, President;

M. J. Henry, Vice President;

A. Baccillieri, Secretary and General Manager;

E. Powers, Treasurer;

N. O. Lowe, General Superintendent.

Business address, Manteca, California.

**Maclay Rancho Water Company.**

Incorporated in 1896, under the laws of California.

M. K. Rindge, President;

F. B. Scotton, Secretary.

Business address, 1120 Trust and Savings Building, Los Angeles.

**The Marysville Water Company.**

Incorporated May 18, 1909, under the laws of California. Formed by reorganization of Marysville Water Company.

Richard Belcher, President;

C. F. Aaron, Vice President;

H. P. Hayes, Secretary and Treasurer.

Business address, Marysville, California.

**Mentone Water Company.**

Incorporated July 26, 1917, under the laws of California.

W. M. McIntosh, President;

W. P. McIntosh, Vice President;

G. W. McIntosh, Secretary and General Manager.

Business address, Mentone, California.

**Mokelumne River Power and Water Company.**

Incorporated November 27, 1907, under the laws of California. Acquired Mokelumne and Campo Seco Canal and Mining Company and controls through stock ownership, Happy Valley Blue Gravel and Hydraulic Mining Company.

Isaac S. Foorman, President and General Manager;

S. S. Foorman, Vice President;

S. S. Hausmann, Secretary;

W. N. Prindle, General Superintendent, Mokelumne Hill, California.

Business address, 10 San Mateo avenue, San Mateo, California.

**Montebello Land and Water Company.**

Incorporated January 12, 1900, under the laws of California.

Fred H. Howard, President;

Roy F. Wilcox, Secretary;

Union Bank and Trust Company, Treasurer;

J. A. Fields, General Superintendent, Montebello, California.

Business address, 240 South Broadway, Los Angeles.

**Montecito Valley Water Company.**

Incorporated May, 1886, under the laws of California.

G. H. Gould, President;

Edgar S. George, Secretary and General Superintendent.

Business address, Santa Barbara, California.

**Monterey County Water Company.**

Incorporated September 26, 1901, under the laws of California.

John D. Spreckels, President;

A. B. Spreckels, Vice President and Treasurer;

W. H. Hannam, Secretary;

F. E. Sullivan, General Manager.

Business address, 2 Pine street, San Francisco.

**The Monterey County Water Works.**

Incorporated August 17, 1907, under the laws of California.

S. F. B. Morse, President;

H. Fleishhacker, Vice President;

J. Beaumont, Secretary;

S. F. B. Morse, Treasurer and General Manager;

C. S. Olmsted, General Superintendent, Pacific Grove, California.

Business address, 401 Crocker Building, San Francisco.



**Moore Park Water, Light and Power Company.**

Incorporated August 10, 1912, under the laws of California.

J. M. Robison, President and General Manager;

J. M. Stuart, Vice President;

Ethel Robison, Secretary and Treasurer.

Business address, Moore Park, California.

**Mountain Light and Water Company.**

Incorporated July 6, 1914, under the laws of California. Sold to Santa Cruz County Utilities, May 1, 1920. Acquired property of Ben Lomond Water Company and Brookdale Land Company.

Jessie F. Hughes, President;

Marion J. Russell, Vice President;

J. C. Hughes, Secretary and Treasurer, General Manager.

Business address, 440 Lakeshore boulevard, Oakland, California.

**Mountain Power Company.**

Incorporated March 1, 1912, under the laws of California.

James H. Owen, President, General Manager and Treasurer;

M. Curtis, Secretary;

J. A. de Armond, General Superintendent, Crescent City, California.

Business address, Brookings, Oregon.

**Mountain Water Company.**

Incorporated July 6, 1896, under the laws of California.

Geo. B. Post, President;

Walter L. Watkyns, Vice President;

F. H. Post, Secretary, Treasurer, and General Manager.

Business address, P. O. Box 194, Pasadena, California.

**Murphy Water, Ice and Light Company.**

Incorporated February 4, 1904, under the laws of California.

Dan Murphy, President;

Frank Monaghan, Vice President;

T. J. Murphy, Secretary and Treasurer;

A. Lundin, General Superintendent.

Business address, Needles, California.

**Napa City Water Company.**

Incorporated May 10, 1883, under the laws of California.

H. M. Meacham, President;

Henry Brown, Vice President;

W. G. Thompson, Secretary;

John W. Parker, General Superintendent.

Business address, Napa, California.

**Natomas Water Company.**

Incorporated March 18, 1912, under the laws of California. Formed by reorganization of the Natomas Consolidated of California.

Louis Sloss, President;

John D. McKee, Vice President;

P. C. Knapp, Secretary and Treasurer;

Emery Oliver, General Manager;

H. E. Groff, General Superintendent, Folsom, California.

Business address, Alaska Commercial Building, San Francisco.

**Newman Water Works Company.**

Incorporated September 27, 1909, under the laws of California.

L. Dobrzensky, President;

A. Dobrzensky, Vice President;

Ben Levy, Secretary.

Business address, Newman, California.

**Northern Oil Company.**

Incorporated September, 1908, under the laws of California.

Chas. A. Son, President;  
M. Fleishhacker, Vice President;  
A. N. Baldwin, Secretary;  
John Patterson, General Superintendent, Maricopa, California.

Business address, 9 Main street, San Francisco.

**Northern Water and Power Company.**

Incorporated September 25, 1905, under the laws of California.

H. S. Boone, President;  
G. W. Lewis, Vice President;  
C. H. Hill, Secretary;  
W. H. Warnecke, General Superintendent, Nevada City, California.

Business address, 424 California street, San Francisco.

**North Fork Ditch Company.**

Incorporated July 8, 1899, under the laws of California. "California Corporation" and American Canyon Water Company were acquired April 1, 1914, and June 15, 1914, respectively.

Charles A. King, President;  
Wyman G. Smith, Vice President;  
W. P. Laufenberg, Secretary;  
C. W. Clarke Company, Treasurer;  
Geo. S. Nickerson, General Manager, Forum Building, Sacramento.

Business address, 318-324 Kearny street, San Francisco.

**North Moneta Garden Lands Water Company.**

Incorporated February 9, 1904, under the laws of California.

A. H. Kornblum, President and General Manager;  
John H. Rohm, Secretary.

Business address, 814 East Washington street, Los Angeles.

**North Sacramento Light and Water Company.**

Incorporated August 7, 1911, under the laws of California.

D. W. Johnston, President;  
C. E. Johnston, Vice President and General Superintendent;  
E. Hendricksen, Secretary.

Business address, 1019 Eighth street, Sacramento, California.

**Oak Park Water Company.**

Incorporated December 4, 1903, under the laws of California.

Geo. J. Bryte, President;  
Eli Fourness, Vice President;  
W. M. O'Neill, Secretary;  
E. S. Warner, Treasurer;  
Joseph Shaw, General Manager.

Business address, 3502 Fourth avenue, Sacramento, California.

**Ocean View Land and Water Company.**

Incorporated March 1, 1909, under the laws of California.

Milton Stewart, President;  
W. B. Stewart, Vice President;  
W. K. Beattie, Secretary, Treasurer and General Manager.

Business address, Upland, California.

**Orange Home Water Company.**

Incorporated August 3, 1910, under the laws of California.

Archie Smith, President;  
W. M. Northrup, Secretary and Treasurer.

Business address, Alhambra, California.

**Palm Valley Water Company.**

Incorporated February 1, 1887, under the laws of California.

Prescott T. Stevens, President;  
C. L. Flack, Vice President;  
G. G. Dexter, Secretary and Treasurer.

Business address, 6808 Hollywood boulevard, Los Angeles.

**Pasadena Consolidated Water Company.**

Incorporated January 12, 1912, under the laws of California. Acquired Craig-Lambert Water Company, March 1, 1912. Precipice Canon Water Company controlled through stock ownership.

J. B. Coulston, President;  
Walter I. Allen, Vice President and General Manager;  
L. E. Collins, Secretary;  
F. F. Fleming, General Superintendent.

Business address, 11 South Marengo avenue, Pasadena, California.

**Patterson City Water Company.**

Incorporated October 9, 1919, under the laws of California.

John D. Patterson, President;  
W. W. Patterson, Vice President and Secretary.

Business address, Patterson, California.

**Peninsula Water Company.**

Incorporated May 25, 1910, under the laws of California. Formed by reorganization of San Mateo Water Company.

John H. Coleman, President;  
Wm. F. Turnbull, Vice President and General Manager;  
Wm. Munro, Secretary;  
National Bank of San Mateo, Treasurer.

Business address, 313 Third avenue, San Mateo, California.

**Peoples Water Company of Palms.**

Incorporated December 11, 1908, under the laws of California.

L. J. Christopher, President;  
Frank X. Pfaffinger, Vice President;  
R. M. Moore, Secretary and General Manager;  
J. M. Kerr, General Superintendent, Palms, California.

Business address, 215 West Sixth street, Los Angeles.

**Petaluma Power and Water Company.**

Incorporated January 12, 1900, under the laws of California. Formed by reorganization of Sonoma County Water Company. Acquired Wm. Hill Company, July 28, 1906.

A. B. Hill, President;  
Thos. Maclay, Vice President;  
F. D. Ellsworth, Secretary and General Manager.

Business address, 144 Main street, Petaluma, California.

**The Pioneer Canal Company.**

Incorporated October 17, 1878, under the laws of California.

H. A. Jastro, President and General Manager;  
F. G. Munzer, Secretary;  
Kern County Canal and Water Company, Treasurer.

Business address, 1704 Nineteenth street, Bakersfield, California.

**Placerville Water Works.**

Incorporated July 20, 1893, under the laws of California. Formed by re-organization of Placerville Water Company. Sold to city of Placerville, November 15, 1920.

Alex R. Balm, President;  
Gustav Dresel, Vice President;  
J. F. W. Peat, Secretary;  
Union Trust Company of San Francisco, Treasurer;  
Geo. W. Kimble, General Superintendent, Placerville, California.

Business address of Secretary, 404 California street, San Francisco,

**The Plunkett Canal Company.**

Incorporated October 17, 1878, under the laws of California.

H. A. Jastro, President and General Manager;  
F. G. Munzer, Secretary;  
Kern County Canal and Water Company, Treasurer.

Business address, 1704 Nineteenth street, Bakersfield, California.

**Plymouth Water Company.**

Incorporated November 17, 1881, under the laws of California.

M. C. Randolph, President;  
Lawrence Burke, Vice President;  
Thos. D. Davis, Secretary.

Business address, Plymouth, California.

**Port Costa Water Company.**

Incorporated November 29, 1898, under the laws of California.

G. W. McNear, President;  
J. A. McNear, Vice President;  
J. P. Rothwell, Secretary;  
E. H. Shibley, General Superintendent.

Business address, 1001 Insurance Exchange Building, San Francisco.

**Portola Water Company.**

Incorporated March 29, 1918, under the laws of California.

E. I. Lane, President;  
J. H. Golden, Vice President;  
E. V. Darby, Secretary and Treasurer.

Business address, Quincy, California.

**Puente City Water Company.**

Incorporated January 9, 1910, under the laws of California.

Geo. E. Cross, President;  
Louis Didier, Vice President;  
E. Ramband, Secretary and Treasurer.

Business address, Puente, California.

**Randsburg Water Company.**

Incorporated September 26, 1899, under the laws of California and formed by consolidation of Squaw Shrimp Water Company and Johannesburg Mining, Milling and Water Supply Company.

Dr. Rose L. Burcham, President and General Manager;  
J. W. McLeon, Vice President;  
C. S. Knight, Secretary, Treasurer and General Superintendent.

Business address, Randsburg, California.

**Redondo Water Company.**

Incorporated July 3, 1908, under the laws of California. Acquired Redondo Improvement Company.

W. E. Dunn, President;  
Howard Huntington, First Vice President;  
Frank Griffith, Second Vice President and General Manager;  
A. G. Walker, Secretary, Treasurer and Auditor;  
O. N. Tomlinson, General Superintendent, Redondo Beach, California.

Business address, 728 Pacific Electric Building, Los Angeles.

**Redwood City Water Company.**

Incorporated July 1, 1903, under the laws of California.

A. D. Walsh, President;  
H. W. Schaberg, Vice President, Secretary and General Manager;  
First National Bank of San Mateo, Treasurer.

Business address, 90 Broadway, Redwood City, California.

**Rialto Domestic Water Company.**

Incorporated October 1, 1910, under the laws of California.

A. B. Miller, President;  
J. D. McGregor, Secretary;  
W. D. Spalding, Auditor.

Business address, Fontana, California.

**Riverbank Water Company.**

Incorporated October 17, 1911, under the laws of California.

R. W. Hobart, President and General Manager;  
J. W. Walker, Vice President;  
R. W. Gray, Secretary.

Business address, Riverbank, California.

**Roseville Water Company.**

Incorporated March 4, 1912, under the laws of California.

F. M. Ray, President;  
A. H. Martin, Vice President;  
H. G. Luhsen, Secretary;  
W. G. Hemphill, General Manager, Roseville, California.

Business address of President and Secretary, 512 Folsom street, San Francisco.

**San Benito County Land and Water Company.**

Incorporated October 11, 1908, under the laws of California.

P. F. Brown, President and General Manager;  
Geo. E. Sykes, Vice President;  
H. J. Macomber, Secretary.

Business address, Hollister, California.

**San Dimas-Charter Oak Domestic Water Company.**

Incorporated January 20, 1913, under the laws of California. Acquired San Dimas Irrigation Company, March 1, 1913.

W. A. Johnstone, President;  
O. S. Tillman, Vice President;  
Wm. Bowring, Secretary;  
H. S. Gilman, General Manager.

Business address, San Dimas, California.

**San Gabriel Valley Water Company.**

Incorporated August 30, 1907, under the laws of California. Acquired Huntington Land and Improvement Company and Alhambra Addition Water Company, February, 1908.

Howard Huntington, President;  
W. E. Dunn, First Vice President;  
F. Griffith, Second Vice President and General Manager;  
A. G. Walker, Secretary and Treasurer.

Business address, 728 Pacific Electric Building, Los Angeles.

**San Geronimo Valley Water Company.**

Incorporated December 23, 1914, under the laws of California. Acquired water system of Lagunitas Development Company.

Paul B. McKee, President;  
Donald McKee, Vice President and Treasurer;  
Byron H. Hurd, Secretary.

Business address, 507 Montgomery street, San Francisco.

**The San Joaquin and Kings River Canal and Irrigation Company, Inc.**

Incorporated June 12, 1906, under the laws of California. Acquired the San Joaquin and Kings River Canal and Irrigation Company.

J. Leroy Nickel, President and General Manager;  
Louis F. Monteagle, Vice President;  
W. H. Trump, Secretary;  
Miller & Lux, Inc., Treasurer;  
J. F. Clyne, General Superintendent, Los Banos, California.

Business address, 1314 Merchants Exchange Building, San Francisco.

**San Geronio Water Company.**

Incorporated August 14, 1907, under the laws of California.

Kenneth R. Smoot, President and Treasurer;  
Clarendon B. Eyer, Vice President.

Business address, Beaumont, California.

**San Jose Water Works.**

Incorporated February 21, 1916, under the laws of California. Formed by reorganization of San Jose Water Company.

Joseph R. Ryland, President;  
Paul S. Williams, Vice President;  
H. S. Kittredge, Secretary and Treasurer;  
O. S. Relph, General Superintendent.

Business address, San Jose, California.

**Santa Clara Valley Water Company.**

Incorporated August 25, 1892, under the laws of California.

Wm. Finnemore, President and General Manager;  
E. R. Kennedy, Secretary;  
Campbell Branch, Garden City Bank and Trust Company, Treasurer.

Business address, Campbell, California.

**Santa Clara Water and Irrigating Company.**

Incorporated January 5, 1871, under the laws of California. Acquired Farmers Canal and Water Company.

John L. Butler, President and General Manager;  
Neill Baker, Secretary.

President's address, R.F.D. 2, Oxnard, California.  
Secretary's address, Ventura, California.

**Santa Paula Water Works.**

Incorporated November 9, 1891, under the laws of California.

C. C. Teague, President and General Manager;  
A. C. Hardison, Vice President;  
C. P. Foster, Secretary and Treasurer;  
P. A. Giacomazzi, General Superintendent.

Business address, Santa Paula, California.

**Santa Rosa Water Works.**

Incorporated February 27, 1873, under the laws of California.

M. L. McDonald, Jr., President;  
Selah Chamberlain, Vice President and Treasurer;  
Arthur S. Luce, Secretary.

Business address, Santa Rosa, California.

**Saticoy Water Company.**

Incorporated May 28, 1897, under the laws of California.

J. M. Sharp, President;  
J. M. Dickenson, Vice President;  
R. E. Kuhn, Secretary and Treasurer;  
H. C. Sharp, General Manager.

Business address, Saticoy, California.

**Sawtelle Water Company.**

Incorporated January 7, 1904, under the laws of California.

R. C. Gillis, President;  
C. L. Bundy, Vice President;  
F. E. Lee, Secretary;  
H. Greenleaf, General Superintendent, Sawtelle, California.

Business address, 1023 C. C. Chapman Building, Los Angeles.

**South Feather Land and Water Company.**

Incorporated December 3, 1908, under the laws of California. Acquired South Feather Water and Union Milling Company.

L. E. Bentz, President;  
L. G. Siller, Vice President;  
S. F. McAnear, Secretary;  
J. S. Gattmann, Treasurer;  
T. F. Hornung, General Manager.

Business address, 929 Forum Building, Sacramento, California.

**South Los Angeles Land and Water Company.**

Incorporated July 23, 1914, under the laws of California. Formed by reorganization of South Los Angeles Water Company.

M. S. Robertson, President;  
W. A. Robertson, Secretary and General Manager;  
E. C. Honke, General Superintendent.

Business address, 202 North Pacific boulevard, Huntington Park, California.

**South San Francisco Water Company.**

Incorporated October 25, 1907, under the laws of California. Acquired Water Works Department of South San Francisco Land and Improvement Company.

F. L. Washburn, President;  
W. J. Martin, Vice President;  
Geo. H. Chapman, Secretary and Treasurer;  
Chas. Young, General Superintendent.

Business address, 262 Grand avenue, South San Francisco, California.

**Spring Valley Water Company.**

Incorporated April 24, 1903, under the laws of California. Formed by re-organization of Spring Valley Water Works. Controls through stock ownership, Suburban Company and Washington and Murray Township Water Company.

W. B. Bourn, President;  
Capt. A. H. Payson, Vice President;  
S. P. Eastman, Vice President and General Manager;  
John E. Behan, Secretary;  
Benjamin Bangs, Treasurer;  
F. P. Muhlner, Auditor.

Business address, 375 Sutter street, San Francisco.

**The Stine Canal Company.**

Incorporated October 17, 1878, under the laws of California.

H. A. Jastro, President and General Manager;  
F. G. Munzer, Secretary;  
Kern County Canal and Water Company, Treasurer.

Business address, 1704 Nineteenth street, Bakersfield, California.

**Stockton and Mokelumne Canal Company.**

Incorporated March 14, 1899, under the laws of California.

Dr. J. P. Sargent, President;  
Mrs. Emma Boyce, First Vice President;  
John A. Swain, Second Vice President;  
Otto Spenker, Secretary and Treasurer;  
Chas. A. Kelley, General Manager;  
Miss Olla Lenfesty, Assistant Secretary.

Business address, 311 East Main street, Stockton, California.

**St. Helena Water Company.**

Incorporated July 19, 1877, under the laws of California.

F. S. Ewer, President and General Manager;  
J. H. Steves, Vice President;  
L. L. Nicolini, Secretary and General Superintendent;  
Bank of St. Helena, Treasurer.

Business address, box 198, St. Helena, California.

**Summit Lake Irrigation Company.**

Incorporated February 25, 1907, under the laws of California. Turner Ditch Company is controlled through stock ownership.

L. A. Nares, President;  
A. C. Balch, Vice President;  
R. M. Bostwick, Secretary.

Business address, Fresno, California.

**Sutter Butte Canal Company.**

Incorporated January 6, 1911, under the laws of California. The following companies were acquired: Butte County Canal Company, 1911; Sacramento Valley Farms Company, 1911; Richvale Land Company, 1915; Gridley Land and Irrigation Company, 1918.

Gordon Hall, President;  
F. A. Wickett, Vice President;  
G. Kafka, Secretary;  
C. M. Gilleece, Treasurer and Auditor;  
Chas. T. Tulloch, General Manager;  
M. C. Polk, General Superintendent.

Business address, Gridley, California.



**Sweetwater Water Corporation.**

Incorporated January 12, 1920, under the laws of Maine.

J. E. Boal, President and General Manager;  
 David Blankenhorn, Vice President;  
 R. E. Hunter, Second Vice President;  
 J. E. Lannan, Secretary;  
 F. J. Belcher, Jr., Treasurer;  
 C. C. Van Deripe, General Superintendent.

Business address of General Manager, National City, California.

**Sycamore Canon Water Company.**

Incorporated February 23, 1887, under the laws of California.

Olin Wellborn, Jr., President;  
 G. W. Sanford, Vice President and Zanjero;  
 J. W. Howard, Secretary and Treasurer;  
 G. W. Sanford, Zanjero, Glendale, California.

Business address, 918 Security Building, Los Angeles.

**Torrance Water, Light and Power Company.**

Incorporated October 17, 1912, under the laws of California.

J. S. Torrance, President;  
 Geo. W. Post, Vice President and General Manager;  
 Torrance C. Welch, Secretary and Treasurer;  
 Geo. W. Neill, Assistant General Manager.

Business address, 1210 Washington Building, Los Angeles.

**Ukiah Water and Improvement Company.**

Incorporated July 18, 1892, under the laws of California. Acquired Ukiah Water Company, 1896.

Edward I. Barry, President;  
 I. H. Brush, Vice President;  
 H. P. Hilliard, Secretary and Treasurer;  
 M. N. Donohue, General Manager, Ukiah, California.

Business address, Santa Rosa, California.

**Union Water Company.**

Incorporated September 25, 1883, under the laws of California.

Len Yocum, President and General Superintendent;  
 N. H. Falk, Vice President;  
 Mrs. H. A. Yocum, Secretary;  
 Bank of Arcata, Treasurer;  
 Wm. Yocum, General Superintendent.

Business address, 1058 H street, Arcata, California.

**The Union Water Company of California.**

Incorporated December 21, 1910, under the laws of California.

William S. Tevis, President;  
 C. E. Gilman, First Vice President and Chief Engineer;  
 J. M. Ough, Second Vice President and General Manager;  
 M. O'Connell, Secretary and Treasurer;  
 P. J. Haggerty, General Superintendent;  
 K. McSweeney, Auditor.

Business address, 9620 East Fourteenth street, Oakland, California.

**Venice of America Water Company.**

Incorporated November 5, 1914, under the laws of California. Formed by reorganization of Venice Water Company.

Thornton Kinney, President and Treasurer;  
 Innes Kinney, Vice President;  
 Sherwood Kinney, Secretary.

Business address, 29 Windward avenue, Venice, California.

**Vacaville Water and Power Company.**

Incorporated February 6, 1919, under the laws of California.

T. L. Yates, President;

W. Z. McBride, Secretary and General Manager.

Business address, Vacaville, California.

**Victorville Domestic Water Company.**

Incorporated March 19, 1914, under the laws of California. Operating under lease, Appleton Land, Water and Power Company.

John S. Thayer, President;

C. W. Stevenson, Secretary.

Business address, 605 Washington Building, Los Angeles.

**Visalia City Water Company.**

Incorporated March 26, 1894, under the laws of California.

J. Sub Johnson, President and General Manager;

M. W. Bigelow, Secretary;

C. J. Giddings, Treasurer;

A. A. Wingfield, General Superintendent.

Business address, Visalia, California.

**Washington Water and Light Company.**

Incorporated February 1, 1897, under the laws of California.

Alex Fourness, President;

R. C. Waring, Vice President and Auditor;

Joseph Shaw, Secretary;

W. H. Harrison, Jr., Treasurer.

Business address, Broderick, California.

**Watsonville Water and Light Company.**

Incorporated December 7, 1896, under the laws of California.

C. A. Belden, President;

W. H. Linforth, Vice President;

Geo. W. Hunt, Secretary and Treasurer;

H. C. Wyckoff, General Superintendent, Watsonville, California.

Business address, 723 Chronicle Building, San Francisco.

**Western Water Company.**

Incorporated March 27, 1911, under the laws of California.

W. A. Howell, President;

F. M. Worthington, First Vice President;

T. M. Young, Second Vice President and General Manager;

W. F. Whitaker, Secretary.

Business address, box 289, Taft, California.

**West Riverside Canal Company.**

Incorporated June 21, 1916, under the laws of California. Acquired Rogers Development Company.

E. L. Williamson, President and General Manager;

R. C. Gill, Secretary and Treasurer.

Business address, box 163, Riverside, California.

**West San Joaquin Valley Water Company.**

Incorporated July 9, 1912, under the laws of California. Acquired property of Miller and Lux, Incorporated, May 6, 1913.

J. Leroy Nickel, President and General Manager;

W. H. Trump, Secretary;

Miller and Lux, Inc., Treasurer;

J. F. Clyne, General Superintendent, Los Banos, California.

Business address, 1114 Merchants Exchange Building, San Francisco.

**Whittier Water Company.**

Incorporated April 16, 1907, under the laws of California.

Geo. Chaffey, President and General Manager;  
A. M. Chaffey, Vice President, Secretary and Treasurer;  
J. B. Chaffey, General Manager.

Business address, Whittier, California.

**Williams Water and Electric Company.**

Incorporated April 15, 1909, under the laws of California.

C. K. Sweet, President;  
Oscar Robinson, Vice President;  
Mrs. D. E. Welch, Secretary.

Business address, Williams, California.

**Willits Water and Power Company.**

Incorporated May 18, 1902, under the laws of California.

Paul S. Foster, President;  
A. M. Newhall, Vice President;  
C. A. Newhall, Secretary;  
A. W. Foster, Treasurer;  
Wm. Barr, Manager.

Business address, 226 Southern Pacific Building, San Francisco.

**Willowbrook Water Company, Incorporated.**

Incorporated February 13, 1912, under the laws of California. Formed by reorganization of Willowbrook Water Company. Acquired Townsend Vanderwater Company, May 15, 1913.

C. D. Wildrick, President;  
J. Madill, Vice President;  
J. W. Fetter, Second Vice President;  
J. M. Koerner, Secretary and Treasurer.

Business address, Willowbrook, California.

**Wilmington Water Company.**

Incorporated November 29, 1913, under the laws of California.

Edwin W. Sandison, President;  
Mrs. E. W. Sandison, Vice President;  
Irene I. Whaley, Secretary;  
Fred S. Messmore, Treasurer.

Business address, 350 Canal avenue, Wilmington, California.

**Yolo Water and Power Company.**

Incorporated December 11, 1911, under the laws of California.

A. C. Huston, President;  
L. A. Williamson, Secretary and Treasurer;  
L. J. Shuman, General Manager.

Business address, Woodland, California.

**B—Officers of Companies or Owners of Public Utilities Whose 1920 Annual Reports Are Not Summarized in This Report.**

**M. E. Alderman.**

Thermal, California.

**The Arrowhead Reservoir and Power Company.**

Victor C. Smith, Vice President and General Manager,  
San Bernardino, California.

**Beach Land Water System.**

A. I. Smith, Agent,  
627 Consolidated Realty Building, Los Angeles.

**Bean Estate, Jacob, Deceased.**

W. H. Bean and Eugene E. Bean, Executors,  
Alhambra, California.

**Belvedere Land Company.**

Geo. T. Ruddock, President;  
E. R. Hough, Secretary;  
E. R. Benson, General Superintendent,  
730 Mills Building, San Francisco.

**Blackburn, R. A.**

Coachella, California.

**Bond & Jones Water Company.**

R. W. Jones, Manager,  
Orange, California.

**Hugh A. Boyle.**

Mill Valley, California.

**Boyes Springs Park Company.**

James Baines, Owner,  
Boyes Springs, California.

**Herbert F. Brown.**

Care T. C. Brown,  
2234 MacDonald avenue, Richmond, California

**J. B. Burdell.**

Point Reyes Water System,  
Novato, California.

**The California Company.**

R. G. Kann, Manager,  
Capitola, California.

**California Michigan Land and Water Company.**

Charles R. Sligh, President;  
Richard C. Goodspeed, Secretary and General Manager;  
410 Central Building, Los Angeles.

**Ceres Water Works.**

J. M. Vincent, Proprietor,  
Ceres, California.

**Clyde Company.**

D. C. Seagrave, President;  
W. H. Seagrave, Secretary;  
E. D. Mackins, General Manager,  
Bay Point, California.

**The Coram Water Company.**

S. A. Holman, President;  
F. B. Cullom, Secretary,  
Coram, California.

**Cosumnes Irrigation Company.**

R. A. Berry, President;  
T. L. Gates, Vice President;  
R. T. McKisick, Secretary,  
Secretary's address, 33 State Capitol, Sacramento, California.

**Crocker-Huffman Land and Water Company.**

Wm. H. Crocker, President;  
Chas. T. Crocker, Vice President;  
S. F. B. Morse, Manager,  
Crocker, Building, San Francisco.

**Cucamonga Water Company.**

John H. Klusman, President and General Manager;  
W. C. Belden, Secretary;  
Edwin Notsinger, General Superintendent,  
Cucamonga, California.

**Danville Water Company.**

A. J. Abbott, President;  
R. T. Booth, Secretary,  
Danville, California.

**The Doherty Company.**

E. L. Doherty, President,  
Bakersfield, California.

**Dutch Flat Water Works.**

A. W. Nichols, Owner,  
1430 Hawthorne terrace, Berkeley, California.

**East Oakland Water and Light Company.**

A Sorensen, Manager,  
1932 Irving avenue, Oakland.

**East Side Water Company.**

S. F. Finley, Owner,  
Santa Ana, California.

**A. R. Ferguson Water System.**

A. R. Ferguson, Owner,  
Seeley, California.

**Forest Hill Water Company.**

Bart Finning, Manager,  
Forest Hill, California.

**H. Goosen (Fairfield Water Works).**

Fairfield, California.

**J. A. Graves.**

Care The Farmers and Merchants National Bank, Los Angeles.

**Greenville Water Works.**

A. R. Bidwell, Manager,  
Greenville, California.

**Gridley Land and Irrigation Company.**

C. H. Gilstrap, President and General Manager,  
Dinuba, California.

**Half Moon Bay Water Company.**

Horace Nelson, Owner,  
Half Moon Bay, California.

**Heck Bros.**

Fellows, California.

**Holson Heights Water Works.**

Albert B. Holson, Owner,  
1306 West Eighty-fifth street, Los Angeles.

**Howard Park Company.**

H. G. Watkins, President and General Manager;  
C. W. Harper, Secretary,  
402 Pacific Electric Building, Los Angeles.

**Inverness Water Works.**

Mrs. J. S. Hamilton, Owner,  
Point Reyes Station, California.

**Ione Water Company.**

C. R. Downs, Owner,  
Sutter Creek, California.

**Jackson Water Works.**

Mrs. Emily V. Blair, Owner;  
Grace B. DePue, Manager,  
Jackson, California.

**Jersey Flat Water Works.**

Andrew Johnson, Owner,  
Downieville, California.

**Kingston & Keck Water System.**

Margaret Kingston, President,  
Colfax, California.

**Kohler & Schwartz.**

H. O. Kohler and A. Schwartz, Owners,  
Washington, California.

**Lacassie, Mary E.**

Walnut Creek, California.

**Laguna Heights Water System.**

Catherine A. Brooks, Owner;  
Joe Skidmore, Manager,  
Laguna Beach, California.

**Laurel Canyon Land Company.**

Chas. S. Mann, President,  
407 South Hill street, Los Angeles.

**Lerdo Land Company.**

A. C. Balch, President;  
A. G. Wishon, Vice President and General Manager;  
L. M. Farnham, Secretary,  
811 Garland Building, Los Angeles.

**Lone Pine Water Company.**

G. F. Marsh, President;  
F. P. Meysan, Secretary and General Manager,  
Lone Pine, California.

**Lookout Mountain Park Land and Water Company.**

F. M. Rublee, President,  
1124 Black Building, Los Angeles.

**Lorenzo Water Company.**

Isaiah Hartman, Owner,  
Boulder Creek, California.

**Los Verjels Land and Water Company.**

V. T. McGillicuddy, President and General Manager,  
311 California street, San Francisco.

**Lytle Creek Water Company.**

A. B. Miller, President;  
W. D. Spalding, Secretary,  
Fontana, California.

**Manchester Heights Water Plant.**

Emily D. Wadley, Owner;  
W. G. Wadley, Manager,  
1354 West Eighty-ninth street, Los Angeles.

**J. L. Marshall (Indio Water Service).**

J. L. Marshall, Owner,  
Indio, California.

**McEwen Bros.**

K. M. McEwen, President ;  
E. A. McEwen, Secretary,  
475 Pine street, San Francisco.

**McGlashan Water Company.**

C. F. McGlashan, President and General Manager ;  
L. G. McGlashan, Secretary,  
Truckee, California.

**Melvin Place Water Plant.**

J. S. Harker, Owner,  
200 West Fifty-ninth street, Los Angeles.

**Meyer-Costa Company.**

Henry H. Meyer, Owner ;  
M. A. Costa, Owner ;  
John Costa, Owner,  
Downieville, California.

**J. W. Minges Water Plant.**

J. W. Minges, Owner,  
Boyes Springs, California.

**Montara Water Company.**

Arthur R. Wagner, President,  
Montara, California.

**Wm. Morgan Water Company.**

Wm. Morgan, Owner,  
Fortuna, California.

**Moss Beach Realty Company.**

Charles B. Smith, President,  
Moss Beach, California.

**Mount Jackson Water and Power Company.**

T. C. Mellersh, President,  
807 Foxcroft Building, San Francisco, California.

**Narbonne Ranch Water Co., No. 2.**

Geo. W. Towne, President ;  
James W. Fryer, Secretary,  
Lomita, California.

**Newhall Water System.**

A. B. Perkins, Owner,  
Newhall, California.

**Nielsen-Jensen and Hansen (Solvang Water Works).**

H. P. Jensen ;  
Marcus Neilsen ;  
H. C. Hansen,  
Solvang, California.



**New Manzanita Gold Mining Company.**

W. F. DuBois, General Manager,  
920 Forum Building, Sacramento, California.

**North Glendale Distributing Company.**

W. W. Lee, Owner,  
110 Brand boulevard, Glendale, California.

**Ocean Park Heights Land and Water Company.**

Mrs. A. D. Segno, Owner,  
701 North Belmont avenue, Los Angeles.

**Ogle, E. G.**

McCann, California.

**Palermo Land and Water Company.**

R. A. Clark, President ;  
A. J. Rohner, Secretary ;  
Edward H. Clark, General Manager,  
410 Hearst Building, San Francisco.

**Placentia Domestic Water Works.**

A. S. Bradford, Trustee,  
Placentia, California.

**Pullman Water Company.**

Fred Meyers, Owner,  
Richmond, California.

**The Richmond Company, Inc.**

T. C. Brown, President,  
2234 MacDonald avenue, Richmond, California.

**Riverside Water Works.**

A. Putnam and J. A. Shaw, Owners,  
Ferndale, California.

**Russian River Water Company.**

T. C. Mellersh, Vice President and General Manager,  
Foxcroft Building, 68 Post street, San Francisco.

**Russian River Heights Water Company.**

T. C. Mellersh, General Manager,  
Foxcroft Building, 68 Post street, San Francisco.

**San Mateo Park Water System.**

V. O. Davis, Lessee,  
149 Third avenue, San Mateo, California.

**Sausalito Land and Ferry Company.**

H. E. Bothin, President ;  
B. W. Leigh, Secretary,  
Sausalito, California.

**Sherman Water Company.**

P. T. Durfy, Owner ;  
L. J. Durfy, Manager,  
Sherman, California.

**A. T. Smith Water Company.**

Mrs. E. H. Edwards and A. T. Smith, Owners ;  
A. T. Smith, Manager,  
Keeler, California.

**Sierra Valley Water Company.**

Incorporated July 17, 1913, under the laws of California.

A. S. Nichols, President, Sierraville, California ;  
Fred Blinkman, Secretary, Sierraville, California ;  
Frank R. Wehe, Attorney, 729 The Call Building, San Francisco.

**C. Edgar Smith Water Company.**

C. Edgar Smith, Owner ;  
M. F. Miller, Manager,  
1300 West One Hundred and Third street, Los Angeles.

**Sonoma City Water Works.**

Mrs. L. V. Emparan, Owner,  
Sonoma, California.

**Sonoma Highlands Water Company.**

Kate Waterman, Owner,  
San Anselmo, California.

**Sonoma Vista Water Company.**

A. E. Joscelyn, Owner,  
Boyes Springs, California.

**Spring Estate Company.**

Care Geo. Friend Company,  
Solano and Colusa avenues, Berkeley, California.

**The Stockton Land Association.**

David Salfield, President and General Manager,  
Stockton, California.

**Sunnyside Water System.**

Goold and Johns, Owners,  
436 East Maple street, Stockton. California.

**Susanville Water Works.**

Cady & Cady, Proprietors ;  
Frank P. Cady, General Manager,  
Susanville, California.

**Sutter & Amador Water Works.**

C. R. Downs, Owner,  
Sutter Creek, California.

**Turner, Lewis A. and Prudence.**

Box 850, R.F.D. 2, Los Angeles.

**Mrs. W. H. Turner (Caliente Park Water System).**

Mrs. W. H. Turner, Owner,  
Fetters Springs, California.

**Vallejo Water Company.**

J. H. Dieckmann, Jr., Secretary,  
464 Chetwood street, Oakland, California.

**Van Nuys Water System.**

James B. Van Nuys, General Manager,  
1011 I. N. Van Nuys Building, Los Angeles.

**Edmund Varney Water System.**

Edmund Varney, Owner,  
Lankershim, California.

**West Side Water Company.**

J. I. Wagy, Owner,  
Maricopa, California.

**Weaverville Town Water Works.**

W. W. Young, Owner,  
Weaverville, California.

**Yolo County Consolidated Water Co.**

A. C. Huston, President ;  
L. A. Williamson, Secretary,  
Woodland, California.

## REPORT OF CALIFORNIA RAILROAD COMMISSION.

TABLE NO. 1.  
ABSTRACT OF BALANCE SHEETS OF WATER CORPORATIONS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	The Anderson Canal Company	Anderson Water Company	Antelope Creek and Red Bluff Water Company	Artesian Water Company	Associated Water Company	August Oil Company	Bakersfield Water Works	Bay Point Utilities Company
<i>Assets.</i>								
Fixed capital installed prior to January 1, 1913.....	\$7,834 83	\$11,982 24	\$134,834 55	\$535,402 47	.....	\$158,253 85	.....	\$21,375 00
Fixed capital installed since December 31, 1912.....	.....	768 74	9,671 42	40,601 00	\$24,502 62	7,118 60	\$163,984 30	28,198 64
Total fixed capital.....	\$7,834 83	\$12,450 98	\$144,505 97	\$576,003 47	\$24,502 62	\$165,372 44	\$163,984 30	\$49,573 64
Cash and deposits.....	.....	.....	434 56	2,934 47	4,643 51	5,022 33	810 70	.....
Notes receivable.....	.....	.....	.....	11,000 00	.....	9,030 22	.....	.....
Accounts receivable.....	602 55	.....	.....	4,316 43	912 88	10,369 27	2,366 48	666 49
Other current assets.....	.....	.....	.....	1,365 86	221 65	.....	.....	.....
Investments.....	.....	.....	1,816 59	.....	16,000 00	.....	.....	.....
Treasury securities.....	.....	.....	.....	.....	.....	243,408 00	.....	.....
Working assets.....	.....	.....	.....	70 00	.....	.....	2,070 23	.....
Prepaid expenses.....	.....	.....	.....	.....	144 07	.....	.....	.....
Unamortized discount on securities and expenses.....	38,115 17	.....	27,193 86	1,000 00	.....	579,729 49	11,916 69	.....
Miscellaneous.....	4,060 00	.....	.....	190,013 70	5 83	103,975 57	5,080 50	.....
Corporate deficit.....	.....	63 70	.....	.....	686 02	.....	.....	.....
Totals.....	\$50,602 55	\$12,514 68	\$173,650 78	\$786,703 92	\$47,116 58	\$1,116,897 42	\$186,208 90	\$50,240 13
<i>Liabilities.</i>								
Capital stock.....	\$50,000 00	\$10,000 00	\$150,000 00	\$647,500 00	\$25,000 00	\$1,000,000 00	\$60,500 00	\$15,000 00
Funded debt.....	.....	.....	.....	71,500 00	.....	.....	90,000 00	.....
Assessment.....	.....	.....	.....	.....	.....	.....	.....	.....
Notes payable.....	.....	300 00	16,000 00	23,500 00	.....	.....	.....	.....
Accounts payable.....	.....	564 68	.....	278 00	3,682 00	3,715 02	15,863 34	24,459 09
Interest and taxes accrued.....	.....	.....	.....	666 84	.....	.....	2,282 31	50 88
Reserves.....	.....	1,660 00	.....	43,333 08	18,434 58	113,182 40	17,563 25	9,172 10
Income invested since December 31, 1912, in fixed capital.....	.....	.....	.....	.....	.....	.....	.....	.....
Appreciation of fixed capital.....	.....	.....	.....	.....	.....	.....	.....	.....
Miscellaneous.....	.....	.....	.....	.....	.....	.....	.....	.....
Corporate surplus.....	602 55	.....	7,650 78	.....	.....	.....	.....	400 35
Totals.....	\$50,602 55	\$12,514 68	\$173,650 78	\$786,703 92	\$47,116 58	\$1,116,897 42	\$186,208 90	\$50,240 13

<sup>1</sup>From May 15, 1920. Purchased Bakersfield Water Co.

## BALANCE SHEETS OF WATER CORPORATIONS.

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TABLE NO. 1—Continued.  
ABSTRACT OF BALANCE SHEETS OF WATER CORPORATIONS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	Beaumont Land and Water Company	Bear Gulch Water Company	Bell Water Company	Belvedere Water Company	Benicia Water Company	Beverly Hills Utilities Company	Buena Vista Canal Company	The Campbell Water Company
<i>Assets.</i>								
Fixed capital installed prior to January 1, 1913.....	\$879,643 89	\$766,595 20	\$21,844 79		\$493,601 20		\$32,567 38	\$10,987 32
Fixed capital installed since December 31, 1912.....	10,810 59	71,319 11	11,771 75	\$166,839 71	45,992 22	\$191,794 82		19,369 21
Total fixed capital.....	\$890,454 48	\$838,914 31	\$33,616 54	\$165,839 71	\$539,693 42	\$191,794 82	\$32,567 38	\$30,346 53
Cash and deposits.....	78 14	702 74	103 83	4,875 02		209 48		486 72
Notes receivable.....		416 08						1,000 00
Accounts receivable.....	1,518 09	1,992 33	606 55	2,809 41	9,743 76	997 41	1,568 72	495 20
Other current assets.....		2,800 00		5,000 00				16 35
Investments.....								
Treasury securities.....								
Working assets.....	2,176 86	8,981 12	1,186 18	774 99	4,498 96			
Prepaid expenses.....		84 01			1,084 72			
Unamortized discount on securities and expenses.....					43,400 00		223,269 62	
Miscellaneous.....	391 69			5,569 74			4,173 00	
Corporate deficit.....	46,206 48					12,618 18		
Totals.....	\$640,824 74	\$651,690 74	\$35,513 10	\$184,868 87	\$599,099 86	\$205,619 89	\$361,568 72	\$32,343 80
<i>Liabilities.</i>								
Capital stock.....								
Funded debt.....	\$200,000 00	\$500,000 00	\$10,581 50	\$100,000 00	\$343,400 00	\$10,000 00	\$380,000 00	\$13,000 00
Assessment.....		206,000 00			160,000 00			
Notes payable.....	5,100 00	20,000 00	2,000 00					2,250 00
Accounts payable.....	14,420 75	2,226 39	1,126 49	1,796 94	9,773 10	27,680 82		5,501 92
Interest and taxes accrued.....	687 42	5,167 78	183 37			482 55		
Reserves.....	34,712 38	35,702 54	7,489 32	61,987 29	81,798 07	22,235 36		4,076 74
Income invested since December 31, 1912, in fixed capital.....								
Appreciation of fixed capital.....	385,416 03		13,444 56			145,221 16		
Miscellaneous.....	508 16	7 50						2,519 74
Corporate surplus.....		83,586 33	688 86	21,104 64	4,038 69		1,568 72	4,965 40
Totals.....	\$640,824 74	\$651,690 74	\$35,513 10	\$184,868 87	\$599,099 86	\$205,619 89	\$361,568 72	\$32,343 80

TABLE NO. 1—Continued.  
ABSTRACT OF BALANCE SHEETS OF WATER CORPORATIONS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	Centerville Water Company	The Central Canal Company	Chico Water Supply Company	Citizens Land and Water Company of Upland	Citizens Water Company of Niles	Citizens Water Company of San Jacinto	City Water Company of Banning	City Water Company of Ocean Park
<i>Assets.</i>								
Fixed capital installed prior to January 1, 1913.....	25,897 12	\$511,349 61	\$173,619 96	\$27,618 95	\$7,752 07	\$477,657 23	.....	\$199,578 14
Fixed capital installed since December 31, 1912.....	126 46	4,001 10	44,456 68	31,838 23	25,570 83	100,932 89	\$14,113 32	73,606 02
Total fixed capital.....	\$25,897 12	\$515,350 71	\$218,076 64	\$59,457 18	\$33,623 90	\$578,590 12	\$14,113 32	\$273,183 16
Cash and deposits.....	357 00	4,442 97	130 00	2,099 73	668 02	3,943 97	11 28	702 81
Notes receivable.....	.....	.....	.....	143 00	.....	6,117 00	882 95	297 29
Accounts receivable.....	.....	.....	.....	.....	.....	22 21	.....	.....
Other current assets.....	.....	.....	.....	.....	.....	.....	.....	.....
Investments.....	.....	1,000 00	1,063 80	15,835 00	23,490 00	100,000 00	11,580 00	15,000 00
Treasury securities.....	.....	.....	.....	.....	.....	.....	.....	15,000 00
Working assets.....	.....	.....	1,138 95	942 35	144 55	3,914 08	224 65	2,316 35
Prepaid expenses.....	.....	.....	.....	.....	.....	37 70	26 11	111 62
Unamortized discount on securities and expenses.....	.....	2,468,650 39	.....	15,000 00	8,255 00	.....	.....	101,000 00
Miscellaneous.....	6,316 13	77,306 29	.....	.....	.....	159,326 97	.....	.....
Corporate deficit.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals.....	\$32,695 71	\$3,066,750 36	\$221,123 35	\$93,782 36	\$66,522 01	\$851,862 06	\$26,538 31	\$407,611 23
<i>Liabilities.</i>								
Capital stock.....	.....	.....	.....	.....	.....	.....	.....	.....
Funded debt.....	\$12,500 00	\$3,000,000 00	\$100,000 00	\$20,000 00	\$50,000 00	\$460,000 00	\$15,659 88	\$300,000 00
Assessment.....	.....	.....	.....	.....	.....	300,000 00	.....	30,000 00
Notes payable.....	14,588 11	.....	6,500 00	22,500 00	4,250 00	.....	2,000 00	7,000 00
Accounts payable.....	3,381 42	86,750 36	3,743 29	1,288 40	419 57	70,914 07	321 34	2,961 22
Interest and taxes accrued.....	.....	.....	.....	.....	.....	96,219 77	59 21	578 98
Reserve.....	2,296 18	.....	55 44	8,799 76	3,823 12	14,718 21	3,124 07	42,906 73
Income invested since December 31, 1912, in fixed capital.....	.....	.....	.....	.....	.....	.....	.....	89,760 28
Appreciation of fixed capital.....	.....	.....	.....	.....	.....	.....	.....	.....
Miscellaneous.....	.....	.....	.....	.....	.....	.....	.....	.....
Corporate surplus.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals.....	\$32,695 71	\$3,066,750 36	\$221,123 36	\$93,782 36	\$66,522 01	\$851,862 06	\$26,538 31	\$407,611 23

TABLE NO. 1—Continued.  
ABSTRACT OF BALANCE SHEETS OF WATER CORPORATIONS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	Claremont Domestic Water Company	Coalinga Consolidated Water Company	Compton Water and Lighting Company	Coneiland Water Company	Conservative Water Company	Consolidated Canal Company	Consolidated Water Company of Pomona	Corona City Water Company
<i>Assets.</i>								
Fixed capital installed prior to January 1, 1913.....	\$87,023 35	\$206,456 85	\$5,793 12	\$102,923 30	\$109,435 10	\$654,331 95	\$519,937 63	\$38,445 35
Fixed capital installed since December 31, 1912.....	40,876 51	13,872 26	12,692 80	24,839 45	40,413 86	22,447 14	64,946 20	19,583 81
Total fixed capital.....	\$127,899 86	\$310,329 11	\$18,485 92	\$127,762 75	\$149,848 96	\$676,779 09	\$584,883 83	\$58,029 16
Cash and deposits.....	1,215 04	245 71	59 44	.....	125 06	3,978 86	26,965 00	747 24
Notes receivable.....	.....	.....	.....	.....	.....	.....	29,838 75	1,186 15
Accounts receivable.....	893 15	10,647 32	.....	.....	2,872 90	8,533 19	.....	.....
Other current assets.....	.....	86,774 94	.....	.....	2,100 00	.....	5,960 00	62,500 00
Investments.....	.....	.....	.....	.....	.....	.....	1,881 00	768 84
Treasury securities.....	.....	87 23	.....	.....	3,216 45	58,743 75	.....	16 59
Working assets.....	916 02	89 08	.....	.....	.....	2,738 61	217,838 45	.....
Prepaid expenses.....	.....	.....	.....	.....	.....	.....	.....	.....
Unamortised discount on securities and expenses.....	.....	.....	.....	.....	.....	.....	.....	.....
Miscellaneous.....	.....	49,076 01	297 92	10,847 12	17,988 22	.....	.....	.....
Corporate deficit.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals.....	\$130,924 07	\$427,449 40	\$18,843 28	\$228,609 87	\$176,151 59	\$2,742,815 75	\$863,054 03	\$134,216 83
<i>Liabilities.</i>								
Capital stock.....	.....	.....	.....	.....	.....	.....	.....	.....
Funded debt.....	.....	.....	.....	.....	.....	.....	.....	.....
Assessment.....	.....	.....	.....	.....	.....	.....	.....	.....
Notes payable.....	.....	.....	.....	.....	.....	.....	.....	.....
Accounts payable.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest and taxes accrued.....	.....	.....	.....	.....	.....	.....	.....	.....
Reserves.....	.....	.....	.....	.....	.....	.....	.....	.....
Income invested since December 31, 1912, in fixed capital.....	.....	.....	.....	.....	.....	.....	.....	.....
Appreciation of fixed capital.....	.....	.....	.....	.....	.....	.....	.....	.....
Miscellaneous.....	.....	.....	.....	.....	.....	.....	.....	.....
Corporate surplus.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals.....	\$130,924 07	\$427,449 40	\$18,843 28	\$228,609 87	\$176,151 59	\$2,742,815 75	\$863,054 03	\$134,216 83

<sup>1</sup>Credit item.  
<sup>2</sup>Water rights and franchises including capital stock of Centerville and Kingsburg Irrigating Ditch Co., Fowlers British Canal Co. and Emigrant Ditch Co.  
<sup>3</sup>Stock valuations.

## REPORT OF CALIFORNIA RAILROAD COMMISSION.

TABLE NO. 1.—Continued.  
ABSTRACT OF BALANCE SHEETS OF WATER CORPORATIONS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	Coronado Water Company	Cottonwood Irrigation and Mining Company	The Cove Water Company	Crown Water Company	Crystal Springs Water Company	Cuyamaca Water Company	Devis Water Company	Delmar Water, Light and Power Company
<i>Assets.</i>								
Fixed capital installed prior to January 1, 1913.....	\$410,359 14	\$6,400 00		\$674 00	\$24,890 00	\$846,348 61		\$120,076 67
Fixed capital installed since December 31, 1912.....	224,421 80	3,600 00		1,099 00	1,876 90	587,066 78	\$16,966 88	21,468 24
Total fixed capital.....	\$634,780 94	\$10,000 00		\$1,773 00	\$26,745 90	\$1,433,405 39	\$16,966 88	\$150,544 91
Cash and deposits.....	1,722 17	367 17		32 64	10 82	6,290 92	26 44	
Notes receivable.....						767 58		
Accounts receivable.....						9,665 82	401 13	
Other current assets.....	4,370 14	713 20		42 37	290 00			
Investments.....								
Treasury securities.....								
Working assets.....	3,647 68		4,197 00	6,120 00				
Prepaid expenses.....	854 95					2,589 38	982 38	
Unamortised discount on securities and expenses.....		3,750 00				633 83		456 80
Miscellaneous.....	68 25							
Corporate deficit.....	262,440 74	261 08	476 24	892 38		325,290 45		
Totals.....	\$907,884 87	\$15,081 45	\$9,866 11	\$8,860 39	\$27,606 90	\$2,006,636 12	\$17,866 79	\$405,460 41
<i>Liabilities.</i>								
Capital stock.....								
Funded debt.....	\$480,000 00	\$10,000 00	\$5,000 00	\$7,470 00	\$15,480 00	\$875,224 66	\$7,925 00	\$100,000 00
Assessment.....								
Notes payable.....	165,000 00			930 00				
Accounts payable.....		3,750 00		73 00		29,000 00		
Interest and taxes accrued.....	100,195 67	1,331 45	4,585 83	287 89		\$34,949 40	4,193 89	155,044 41
Reserves.....			280 59					
Income invested since December 31, 1912, in fixed capital.....	102,689 20			100 00	1,750 00	267,452 06	2,069 88	75,416 00
Appreciation of fixed capital.....					1,131 90			
Miscellaneous.....					9,246 00			
Corporate surplus.....							3,289 07	
Totals.....	\$907,884 87	\$15,081 45	\$9,866 11	\$8,860 39	\$27,606 90	\$2,006,636 12	\$17,866 79	\$405,460 41

<sup>1</sup>Represents capital invested.



TABLE NO. 1—Continued.  
ABSTRACT OF BALANCE SHEETS OF WATER CORPORATIONS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	Diamond Ridge Water Company	East Bay Water Company	East Gardena Water Company	East Sacramento Water Company	The East Side Canal Company	East Side Canal and Irrigation Company	The Electric Water Company	El Segundo Water Company
<i>Assets</i>								
Fixed capital installed prior to January 1, 1913	\$115,000 00		\$13,400 00	\$14,813 03	\$53,659 27	\$199,291 06	\$238,029 38	\$98,773 78
Fixed capital installed since December 31, 1913	6,169 27	\$19,602,200 44	5,760 58	2,491 51		15,666 64	96,532 21	
Total fixed capital	\$121,169 27	\$19,602,200 44	\$19,160 58	\$17,304 54	\$53,659 27	\$184,917 70	\$324,561 59	\$98,773 78
Cash and deposits	227 56	207,094 83	1,276 15			43 33		1371 36
Notes receivable								
Accounts receivable		185,638 55						
Other current assets	986 06	22,345 64		421 33	789 99	48 88	78,315 40	616 87
Investments								
Treasury securities		1,648,470 00						
Working assets		165,300 03						
Prepaid expenses		310,943 73					5,831 55	763 41
Unamortized discount on securities and expenses		2,343,475 54	15,226 27		426,340 73		1,554 42	2 45
Miscellaneous	1,008 50	29,800 50					59,047 63	
Corporate deficit	29,902 62			1,406 58		100,544 49	700 00	6,194 99
Totals	\$153,354 01	\$24,405,969 24	\$36,663 00	\$19,132 45	\$537,153 10	\$285,659 87	\$470,010 58	\$75,979 04
<i>Liabilities</i>								
Capital stock	\$100,250 00	\$8,033,000 00	\$21,650 00	\$8,100 00	\$500,000 00	\$100,000 00	\$300,000 00	\$65,000 00
Funded debt		14,464,400 00						
Assessment	7,017 50							
Notes payable	6,756 38	478,719 52	1,500 00	7,599 10		47,131 37		2,000 00
Accounts payable	39,330 16	231,671 75	4,000 00	3,433 35	37,153 10	93,426 44	1,903 36	1,874 75
Interest and taxes accrued		31,283 76				38,061 73		80 00
Reserves		309,159 24				6,992 34	164,375 01	7,025 19
Income invested since December 31, 1912, in fixed capital			8,236 85					
Appreciation of fixed capital								
Miscellaneous		359,624 45				78 00		
Corporate surplus		597,208 52	1,276 15				3,732 21	
Totals	\$153,354 01	\$24,405,969 24	\$36,663 00	\$19,132 45	\$537,153 10	\$285,659 87	\$470,010 58	\$75,979 04

<sup>1</sup>Credit item.

## REPORT OF CALIFORNIA RAILROAD COMMISSION.

TABLE NO. 1—Continued.  
ABSTRACT OF BALANCE SHEETS OF WATER CORPORATIONS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	El Modena Domestic Water Company	El Dorado Water Company	Escalon Water and Light Company	Etna Development Company	Euclid Avenue Water Company	Excelsior Water and Mining Company	Fairmount Water Company	Fairview Land and Water Company
<i>Assets.</i>								
Fixed capital installed prior to January 1, 1913	\$1,466 00		\$7,140 01	\$22,281 00	\$23,060 40	\$801,124 18		\$80,906 18
Fixed capital installed since December 31, 1912	1,814 34	\$49,857 35	3,642 82		3,661 50	55,038 11	\$59,943 02	10,561 58
Total fixed capital	\$3,279 34	\$49,857 35	\$10,682 83	\$22,281 00	\$27,611 90	\$856,162 29	\$59,943 02	\$41,466 76
Cash and deposits	86 41	308 39	100 01	755 84	166 79	1,064 44	216 74	532 07
Notes receivable							9,000 00	23,371 12
Accounts receivable							2,497 68	13,049 87
Other current assets		1,610 54		406 90	224 90	12,091 11		964 07
Investments	1,050 00			1,650 00	200 00	8,398 53		42,306 80
Treasury securities	9,130 00	2,000 00	4,700 00					
Working assets		1,180 29	260 65	2,113 73		8,697 06	760 68	25 730
Prepaid expenses		310 00					64 60	
Unamortized discount on securities and expenses		527 00						
Miscellaneous	350 00							
Corporate deficit	417 09							
Totals	\$14,311 84	\$45,793 57	\$15,743 49	\$27,177 47	\$28,208 59	\$856,085 90	\$72,493 32	\$121,607 02
<i>Liabilities.</i>								
Capital stock		\$8,500 00	\$10,000 00	\$22,281 00	\$15,910 00	\$366,000 00	\$50,000 00	\$80,000 00
Funded debt		38,000 00			4,000 00			
Assessment			2,340 00					
Notes payable	100 00	3,000 00	2,750 00	1,600 00	2,500 00	39,438 73	700 00	9,000 00
Accounts payable		1,065 72	340 59		45	44,464 30	1,480 61	871 41
Interest and taxes accrued						2,265 11		24 00
Reserve	600 00	2,165 46	237 09	1,276 00		73,721 18	13,897 47	8,042 63
Income invested since December 31, 1912, in fixed capital								
Appreciation of fixed capital	3,611 84							
Miscellaneous								
Corporate surplus		3,072 39	176 81	2,080 47	5,793 14	128,106 29	6,505 24	43,758 98
Totals	\$14,311 84	\$45,793 57	\$15,743 49	\$27,177 47	\$28,208 59	\$856,085 90	\$72,493 32	\$121,607 02

TABLE NO. 1—Continued.  
ABSTRACT OF BALANCE SHEETS OF WATER CORPORATIONS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1930.

	Fall River Mills Water Company	The Farmers Canal Company	Farmers Irrigation Company	Ray Water Company	Felton Water Company	Foothill Ditch Company	Forest Grove Water Company	Fortuna Water Company
<i>Assets.</i>								
Fixed capital installed prior to January 1, 1913	\$920 00	\$14,400 00	\$104,920 34	\$79,741 18	\$2,525 00	\$87,914 64	\$29,281 77	\$12,632 28
Fixed capital installed since December 31, 1912	746 48							3,983 07
Cash and deposits	\$1,666 48	\$14,400 00	\$104,920 34	\$79,741 18	\$2,525 00	\$87,914 64	\$29,281 77	\$16,025 35
Notes receivable			5,064 20	928 73	650 66	1,360 45	23 51	215 36
Accounts receivable				1,375 72				
Other current assets		21 85	13,114 89	161 14		2,478 06	127 38	1,308 74
Investments								
Treasury securities				3,145 00				
Working assets								
Prepaid expenses			266 92					
Unamortized discount on securities and expenses								
Miscellaneous	283 90	25,664 35					6,597 07	
Corporate deficit								
<b>Totals</b>	<b>\$1,950 38</b>	<b>\$40,106 30</b>	<b>\$213,356 35</b>	<b>\$85,339 77</b>	<b>\$5,175 66</b>	<b>\$71,653 18</b>	<b>\$36,029 73</b>	<b>\$17,549 48</b>
<i>Liabilities.</i>								
Capital stock								
Funded debt	\$942 50	\$14,400 00	\$182,200 00	\$72,000 00	\$2,525 00	\$10,000 00	\$28,000 00	\$9,945 00
Assessment								
Notes payable				600 00				
Accounts payable	507 88	25,706 30	712 49			7,000 00		427 85
Interest and taxes accrued			844 43			17,065 58	1,741 86	
Reserves	500 00		5,863 17			193 37		
Income invested since December 31, 1912, in fixed capital				4,604 90		900 00	6,287 88	3,790 22
Appreciation of fixed capital						31,000 00		
Miscellaneous			16,334 26	295 50				
Corporate surplus			17,403 00	7,839 37	650 66	5,504 23		3,386 41
<b>Totals</b>	<b>\$1,950 38</b>	<b>\$40,106 30</b>	<b>\$213,356 35</b>	<b>\$85,339 77</b>	<b>\$5,175 66</b>	<b>\$71,653 18</b>	<b>\$36,029 73</b>	<b>\$17,549 48</b>

<sup>1</sup>Paid in surplus. Donation.

## REPORT OF CALIFORNIA RAILROAD COMMISSION.

TABLE NO. 1—Continued.  
ABSTRACT OF BALANCE SHEETS OF WATER CORPORATIONS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	Francis Land and Water Company	Frederick Water Company	Fresno Canal and Land Corporation	Fresno City Water Corporation	Garden Grove City Water Company	The Gates Canal Company	Glendale Consolidated Water Company	The Goose Lake Canal Company
<i>Assets.</i>								
Fixed capital installed prior to January 1, 1913.....	\$50,466 67	\$6,537 75	\$4,798,999 33	\$713,756 94	.....	\$2,414 97	\$131,822 71	\$5,000 00
Fixed capital installed since December 31, 1912.....	5,528 76	766 39	51,193 07	295,181 48	\$10,308 78	.....	36,557 03	.....
Total fixed capital.....	\$55,995 43	\$7,304 14	\$4,850,192 40	\$1,008,938 42	\$10,308 78	\$2,414 97	\$168,379 74	\$5,000 00
Cash and deposits.....	1,008 94	55 95	2,908 72	4,343 66	30 40	.....	17,670 97	.....
Notes receivable.....	310 00	.....	245 23	500 00	.....	.....	.....	.....
Accounts receivable.....	53 35	13 95	58,184 14	8,673 09	.....	.....	.....	.....
Other current assets.....	.....	.....	.....	.....	.....	.....	.....	.....
Investments.....	1,500 00	.....	.....	8,600 00	.....	.....	.....	.....
Treasury securities.....	.....	.....	.....	5,815 00	.....	.....	.....	.....
Working assets.....	383 34	.....	428 75	109,179 83	.....	.....	.....	.....
Prepaid expenses.....	.....	.....	370 88	5,514 08	.....	.....	.....	.....
Unamortized discount on securities and expenses.....	.....	18,821 21	.....	10,407 71	.....	42,835 03	.....	200,050 00
Miscellaneous.....	.....	.....	15,267 39	106,247 44	46 80	4,750 00	.....	4,980 00
Corporate deficit.....	.....	.....	.....	.....	511 77	1,260 88	.....	1,846 95
Totals.....	\$59,249 06	\$26,195 25	\$4,928,497 51	\$1,288,219 23	\$10,897 75	\$51,250 88	\$198,060 71	\$301,846 95
<i>Liabilities.</i>								
Capital stock.....	\$50,000 00	\$25,000 00	\$1,000,000 00	\$350,000 00	\$4,305 00	\$50,000 00	\$122,000 00	\$300,000 00
Funded debt.....	.....	.....	558,500 00	348,000 00	.....	.....	.....	.....
Assessment.....	.....	.....	.....	.....	.....	.....	.....	.....
Notes payable.....	3,000 00	.....	43,500 00	29,840 44	3,511 75	.....	.....	.....
Accounts payable.....	.....	195 80	7,794 30	103,467 37	.....	1,260 88	.....	1,846 95
Interest and taxes accrued.....	.....	.....	11,655 42	1,879 08	.....	.....	.....	.....
Reserves.....	4,000 00	.....	.....	208,512 65	2,781 00	.....	48,830 00	.....
Income invested since December 31, 1912, in fixed capital.....	.....	766 39	3,242,799 15	.....	.....	.....	.....	.....
Appreciation of fixed capital.....	.....	.....	179 70	322,169 82	.....	.....	.....	.....
Miscellaneous.....	.....	223 56	64,178 94	4,249 87	.....	.....	14,220 71	.....
Corporate surplus.....	2,249 06	.....	.....	.....	.....	.....	.....	.....
Totals.....	\$59,249 06	\$26,195 25	\$4,928,497 51	\$1,288,219 23	\$10,897 75	\$51,250 88	\$198,060 71	\$301,846 95

<sup>1</sup>Capital surplus.

TABLE NO. 1—Continued.  
ABSTRACT OF BALANCE SHEETS OF WATER CORPORATIONS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	Haize Canyon Water Company	Hanford Water Company	Hawthorne Electric and Water Company	Homestead Water Company	Hercules Water Company	Hemlock Beach Water Corporation	Hesperia Water Company	Highland Domestic Water Company
<i>Assets.</i>								
Fixed capital installed prior to January 1, 1913.....		\$120,161 53	\$36,649 94	\$30,328 96	\$140,394 27	\$94,847 98		\$45,063 18
Fixed capital installed since December 31, 1912.....	\$138,932 30	58,256 58	20,938 50	8,974 78	38,723 00	42,008 83	\$443 99	1,927 78
Total fixed capital.....	\$138,932 30	\$187,418 11	\$57,588 44	\$39,303 74	\$179,117 27	\$136,856 81	\$443 99	\$47,020 96
Cash and deposits.....	495 41	1,644 58	516 36	9,083 12	16,318 11	1,124 58		379 86
Notes receivable.....				18,940 51	26,000 00			
Accounts receivable.....				618 81	1,094 16	13,394 49	298 21	2,281 17
Other current assets.....	1,107 92	1,210 89	831 15					
Investments.....				1,121 04	10,000 00	400 00		1,000 00
Treasury securities.....								
Working assets.....	431 31	2,935 40	50 00		2,147 75	2,556 55	10,000 00	1,706 23
Prepaid expenses.....	190 93	56,250 00	35 70		325 00	1,065 48		
Unamortised discount on securities and expenses.....								
Miscellaneous.....								
Corporate deficit.....	16,726 11		6,366 86					
Totals.....	\$157,883 98	\$249,169 82	\$65,088 51	\$59,047 22	\$237,932 28	\$155,317 88	\$10,702 20	\$52,388 21
<i>Liabilities.</i>								
Capital stock.....	\$100,000 00	\$191,000 00	\$13,805 00	\$25,000 00	\$165,000 00	\$45,006 00	\$10,500 00	\$45,990 00
Funded debt.....	30,000 00					66,000 00		
Assessment.....								
Notes payable.....		17,500 00	32,570 33			4,035 00		
Accounts payable.....	20,811 01	2,896 02	135 44	1,124 63		11,662 45	202 20	36 50
Interest and taxes accrued.....	1,706 25		2,264 00	4 00		1,650 00		
Reserves.....	5,366 72	37,673 63	16,313 74	1,606 53	44,943 46	17,697 02		2,742 44
Income invested since December 31, 1912, in fixed capital.....								1,927 78
Appreciation of fixed capital.....								
Miscellaneous.....						4,801 21		
Corporate surplus.....		130 17		31,332 06	27,988 82	4,465 30		691 49
Totals.....	\$157,883 98	\$249,169 82	\$65,088 51	\$59,047 22	\$237,932 28	\$155,317 88	\$10,702 20	\$52,388 21

<sup>1</sup>Credit item.

TABLE NO. 1—Continued.  
ABSTRACT OF BALANCE SHEETS OF WATER CORPORATIONS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	Hillborough Water Company	The Holister Water Company	Home Tract Water Company	Hornbrook Water Company	Huntington Beach Water Company	Imperial Utilities Corporation	Independence Water Company	Investment Water Company
<i>Assets.</i>								
Fixed capital installed prior to January 1, 1913.....	\$208,139 96	\$246,515 69	\$4,415 00	\$11,968 45	\$49,414 07	\$46,504 45	\$7,630 00	.....
Fixed capital installed since December 31, 1912.....	40,016 82	48,993 13	2,075 60	3,550 16	59,585 27	131,359 19	4,918 94	.....
Total fixed capital.....	\$248,156 78	\$295,508 82	\$6,490 60	\$15,518 61	\$108,999 34	\$176,863 64	\$12,538 94	\$33,332 15
Cash and deposits.....	192 79	8,252 08	364 97	397 10	901 37	6,928 58	291 70	\$33,332 15
Notes receivable.....	.....	.....	.....	.....	.....	.....	.....	.....
Accounts receivable.....	.....	.....	.....	.....	.....	.....	.....	.....
Other current assets.....	402 20	1,921 00	179 46	.....	679 88	9,327 75	.....	482 46
Investments.....	.....	1,000 00	.....	.....	.....	28,973 72	.....	.....
Treasury securities.....	.....	.....	250 00	.....	.....	.....	.....	.....
Working assets.....	2,300 00	7,863 92	13,590 00	.....	50,085 00	.....	.....	.....
Prepaid expenses.....	.....	265 80	66 80	.....	1,849 37	2,016 14	.....	.....
Unamortized discount on securities and expenses.....	.....	.....	.....	.....	.....	2,374 51	.....	.....
Miscellaneous.....	580 00	37,151 34	1,982 65	.....	.....	394 15	.....	.....
Corporate deficit.....	.....	.....	.....	.....	732 24	.....	.....	.....
Totals.....	\$249,631 77	\$351,962 96	\$22,914 48	\$15,915 71	\$163,147 17	\$227,075 49	\$12,830 73	\$33,814 61
<i>Liabilities.</i>								
Capital stock.....	\$300,000 00	\$100,000 00	\$30,000 00	\$12,000 00	\$150,000 00	\$50,000 00	\$7,620 00	\$30,000 00
Funded debt.....	23,000 00	.....	.....	.....	.....	92,500 00	.....	.....
Assessment.....	.....	.....	.....	.....	.....	.....	.....	.....
Notes payable.....	892 05	72 83	65 61	.....	.....	.....	.....	.....
Accounts payable.....	415 98	.....	.....	.....	1,036 74	.....	3,000 00	.....
Interest and taxes accrued.....	.....	.....	.....	.....	.....	20,659 84	.....	.....
Reserves.....	.....	.....	250 00	.....	.....	39,408 55	.....	1,721 28
Income invested since December 31, 1912, in fixed capital.....	8,680 08	70,378 43	2,066 10	2,478 73	12,110 43	20,080 53	.....	1,304 05
Appropriation of fixed capital.....	.....	.....	.....	.....	.....	.....	.....	.....
Miscellaneous.....	.....	.....	.....	.....	.....	.....	.....	.....
Corporate surplus.....	15,683 66	191,511 70	533 71	1,436 98	.....	1,212 92	2,210 73	699 28
Totals.....	\$249,631 77	\$351,962 96	\$22,914 48	\$15,915 71	\$163,147 17	\$227,075 49	\$12,830 73	\$33,814 61

TABLE NO. 1—Continued.

## ABSTRACT OF BALANCE SHEETS OF WATER CORPORATIONS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	The James Canal Company	The James and Dixon Canal Company	The Joyce Canal Company	Kennett Water Company	Kerman Water Company	Kern Island Irrigating Canal Company <sup>1</sup>	Kern River Canal and Irrigating Company	Kings County Canal Company
<i>Assets.</i>								
Fixed capital installed prior to January 1, 1913.....	\$26,311 12	\$4,975 29	\$5,000 00	\$78,383 41	\$5,565 51	\$220,227 05	\$71,735 24	\$1 00
Fixed capital installed since December 31, 1912.....				10,104 12				
Cash and deposits.....			\$5,000 00	\$98,487 53	\$5,565 51	\$220,227 05	\$71,735 24	\$1 00
Notes receivable.....				1,225 00	76 51			614 29
Accounts receivable.....								
Other current assets.....	11,287 22		263 98	103 01	71 17	16,798 90	435 63	326 17
Investments.....	2,000 00					1,000 00		
Treasury securities.....				18,100 00	5,000 00			
Working assets.....				32 49		11,300 00		303 47
Prepaid expenses.....				60 32				
Unamortized discount on securities and expenses.....	99,538 88	40,774 71	40,550 00				178,264 76	
Miscellaneous.....	4,060 00	4,250 00	4,450 00	535 45				300,085 83
Corporate deficit.....		907 75		4,037 27	5,297 23	12,155 51	11,109 06	4,444 55
Totals.....	\$113,287 22	\$50,907 75	\$50,262 98	\$112,631 10	\$16,401 52	\$261,481 56	\$261,544 60	\$305,775 00
<i>Liabilities.</i>								
Capital stock.....								
Funded debt.....								
Assessment.....	\$100,000 00	\$50,000 00	\$50,000 00	\$100,000 00	\$10,000 00	\$150,000 00	\$250,000 00	\$300,000 00
Notes payable.....								
Accounts payable.....				1,129 10	6,401 52	111,481 56	11,544 60	75 00
Interest and taxes accrued.....		907 75						
Reserve.....				11,502 00				
Income invested since December 31, 1912, in fixed capital.....								
Appropriation of fixed capital.....								
Miscellaneous.....								
Corporate surplus.....	13,287 22		262 98					
Totals.....	\$113,287 22	\$50,907 75	\$50,262 98	\$112,631 10	\$16,401 52	\$261,481 56	\$261,544 60	\$305,775 00

<sup>1</sup>Sold to Kern Island Canal Co., October 7, 1920.

TABLE NO. 1—Continued.  
ABSTRACT OF BALANCE SHEETS OF WATER CORPORATIONS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	Kings River and Fresno Canal Company	Laguna Blanca Water Company	Lake Henet Water Company	Lawndale Land and Water Company	The Lerdo Canal Company	Lone Oak Canal Company	Los Alamos Water Company	Los Angeles County Water Works Company
<i>Assets.</i>								
Fixed capital installed prior to January 1, 1913.....	\$95,733 78	\$83,188 53	\$512,213 13	\$98,170 91	\$124,265 77	\$50,000 00	\$29,016 53	\$110,998 99
Fixed capital installed since December 31, 1912.....		3,291 40	149,667 21	15,173 70			9,987 61	6,939 27
Total fixed capital.....	\$95,733 78	\$86,479 93	\$661,880 34	\$103,344 70	\$124,265 77	\$50,000 00	\$38,974 13	\$117,938 26
Cash and deposits.....			6,087 66					546 37
Notes receivable.....			200 00					94 41
Accounts receivable.....	112 55	267 90	1,142 07	43 80	267 60		428 62	2,383 87
Other current assets.....	12 00							
Investments.....			1,700 71					
Treasury securities.....								
Working assets.....			5,914 00	462 54				185,500 00
Prepaid expenses.....		18 25	5,237 90					
Unamortized discount on securities and expenses.....		3,084 38	1,462,617 24	2,154 24	123,848 73		93,866 00	
Miscellaneous.....			120 00		9,087 50		32,490 90	
Corporate deficit.....	15,555 65	17,089 58		23,376 93	23,628 74	18,297 19		
Totals.....	\$111,413 98	\$106,910 04	\$2,139,983 71	\$129,381 21	\$273,896 34	\$68,297 19	\$165,765 65	\$306,462 91
<i>Liabilities.</i>								
Capital stock.....								
Funded debt.....	\$100,000 00	\$100,000 00	\$2,000,000 00	\$75,000 00	\$250,000 00	\$50,000 00	\$100,000 00	\$250,000 00
Assessment.....				15,000 00			30,000 00	40,000 00
Notes payable.....			38,841 68					
Accounts payable.....			9,044 33					
Interest and taxes accrued.....	11,413 98	6,910 04	791 00	19,680 13	23,896 34	18,297 19	3,760 70	2,338 90
Reserves.....			72 00	18,910 08			17,161 57	
Income invested since December 31, 1912, in fixed capital.....			76,137 66				14,943 38	11,468 98
Appreciation of fixed capital.....								
Miscellaneous.....								
Corporate surplus.....			703 50					
			17,184 66					2,965 43
Totals.....	\$111,413 98	\$106,910 04	\$2,139,983 71	\$129,381 21	\$273,896 34	\$68,297 19	\$165,765 65	\$306,462 91



TABLE NO. 1—Continued.  
ABSTRACT OF BALANCE SHEETS OF WATER CORPORATIONS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	Lucerne Water Company	Madera Canal and Irrigation Company	Madera Electric Water Company	Manteca Water Works	The Marysville Water Company	Mentone Water Company	Mokelumne River Power and Water Company	Montebello Land and Water Company
<i>Assets.</i>								
Fixed capital installed prior to January 1, 1913.....		\$524,303 19	\$30,422 55		\$245,788 35		\$500,000 00	\$64,000 00
Fixed capital installed since December 31, 1912.....	\$76,187 74	10,063 40	20 35	\$52,125 98	82,759 69	\$10,271 15	29,476 46	8,308 36
Total fixed capital.....	\$76,187 74	\$534,366 59	\$30,442 90		\$328,548 04	\$10,271 15	\$529,476 46	\$72,308 36
Cash and deposits.....		2,775 88	1,332 15	216 33	5,820 10	4 39	187 54	7,030 35
Notes receivable.....								1,868 04
Accounts receivable.....		7,941 93	80 00	389 50		210 00	745 93	15,853 50
Other current assets.....								
Investments.....					11,000 00	4,000 00	20,469 98	
Treasury securities.....			20,000 00	85 00				522 15
Working assets.....				3,700 00	9,821 08			
Prepaid expenses.....			92 22	1,155 40				47,186 94
Unamortized discount on securities and expenses.....	50,000 00		8 05					10,113 75
Miscellaneous.....	43,797 53	24,038 97	1,224 22			713 07	46,187 02	
Corporate deficit.....								
Totals.....	\$169,985 27	\$569,143 37	\$53,179 54	\$57,672 21	\$355,189 22	\$15,198 70	\$597,066 93	\$154,883 09
<i>Liabilities.</i>								
Capital stock.....	\$50,000 00	\$400,000 00	\$50,000 00	\$45,400 00	\$200,000 00	\$10,000 00	\$500,000 00	\$125,000 00
Unpaid debt.....		72,500 00			22,000 00			
Assessment.....		94,400 00						
Notes payable.....	7,980 16			1,200 00	4,000 00	4,000 00	20,719 05	13,500 00
Accounts payable.....	112,005 11	430 87	24 88	6,927 35	12,000 00	368 07	40,893 85	11,162 85
Interest and taxes accrued.....		1,812 50	6 00				8,587 62	202 88
Reserves.....			3,148 66	3,604 58	23,914 09	830 63	26,896 41	2,000 00
Income invested since December 31, 1912, in fixed capital.....								
Appreciation of fixed capital.....					21,000 00			
Miscellaneous.....								
Corporate surplus.....				540 28	72,275 13			3,017 66
Totals.....	\$169,985 27	\$569,143 37	\$53,179 54	\$57,672 21	\$355,189 22	\$15,198 70	\$597,066 93	\$154,883 09

TABLE NO. 1—Continued.  
ABSTRACT OF BALANCE SHEETS OF WATER CORPORATIONS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	Montecito Valley Water Company	Monterey County Water Company	The Monterey County Water Works	Moore Park Farmers Water Company <sup>1</sup>	Moore Park Water, Light and Power Company	Mountain Light and Water Company <sup>2</sup>	Mountain Power Company	Mountain Water Company
<i>Assets.</i>								
Fixed capital installed prior to January 1, 1913.....	\$29,500 00	\$29,147 90	\$733,214 44		\$2,826 51		\$62,340 73	\$54,999 31
Fixed capital installed since December 31, 1912.....			146,862 64		4,941 69		9,491 91	
Total fixed capital.....	\$29,500 00	\$29,147 90	\$880,077 08		\$7,768 20		\$71,832 63	\$54,999 31
Cash and deposits.....	6,442 45		3,224 75		41 12		2,280 32	32 75
Notes receivable.....								
Accounts receivable.....					122 80			
Other current assets.....		9,705 70	27,751 60				29,117 15	289 74
Investments.....								
Treasury securities.....			169,690 08				400 00	
Working assets.....	500 00				6,750 00			
Prepaid expenses.....			39,130 91		50 00		582 31	100 00
Unamortized discount on securities and expenses.....			2,142 74					
Miscellaneous.....		587 49	378,044 38		1,036 00			
Corporate deficit.....		141,014 83	10,109 82				11,205 28	
Totals.....	\$36,442 45	\$180,435 92	\$1,510,201 34		\$15,768 12	\$70,770 28	\$115,417 69	\$55,421 80
<i>Liabilities.</i>								
Capital stock.....								
Funded debt.....	\$30,000 00	\$85,000 00	\$1,000,000 00		\$10,000 00	\$25,000 00	\$100,000 00	\$38,240 00
Assessment.....		93,825 00				18,500 00		15,000 00
Notes payable.....								
Accounts payable.....					3,750 00	6,562 23		2,000 00
Interest and taxes accrued.....		1,610 92	14,161 98		893 42			
Reserves.....			6,179 45		46 67			
Income invested since December 31, 1912, in fixed capital.....			182,110 23			14,780 38	6,000 00	
Appreciation of fixed capital.....								
Miscellaneous.....			12,766 67					
Corporate surplus.....	6,442 45		294,993 11		1,078 03	5,927 47	9,417 69	181 80
Totals.....	\$36,442 45	\$180,435 92	\$1,510,201 34		\$15,768 12	\$70,770 28	\$115,417 69	\$55,421 80

<sup>1</sup>Not operating.  
<sup>2</sup>Sold to Santa Cruz County Utilities, May 1, 1920. Includes electric operations.

## BALANCE SHEETS OF WATER CORPORATIONS.

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TABLE NO. 1—Continued.  
ABSTRACT OF BALANCE SHEETS OF WATER CORPORATIONS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	Murphy Water, Ice and Light Company	Napa City Water Company	Natomas Water Company	Newman Water Works Company	Northern Oil Company	Northern Water and Power Company	North Fork Ditch Company	North Moneta Garden Lands Water Company
<i>Assets.</i>								
Fixed capital installed prior to January 1, 1913.....	\$78,390 04	\$248,454 45	\$1,006,700 86	\$40,146 66	\$67,947 64	\$4,065,008 81	\$221,161 10	\$80,738 91
Fixed capital installed since December 31, 1912.....	66,155 67	71,742 74	94,690 64	6,536 73	.....	13,864 37	67,493 13	2,420 08
Total fixed capital.....	\$144,545 71	\$320,197 19	\$1,101,391 50	\$46,683 39	\$67,947 64	\$4,078,863 18	\$288,654 23	\$83,158 99
Cash and deposits.....	6,119 47	101 47	7,001 89	686 32	7,811 19	43 33	4,977 98	.....
Notes receivable.....	.....	.....	.....	.....	.....	.....	1,094 00	.....
Accounts receivable.....	.....	.....	.....	.....	.....	.....	783 10	.....
Other current assets.....	1,326 60	.....	3,760 24	843 10	15,074 32	.....	.....	182 72
Investments.....	.....	.....	.....	.....	.....	.....	.....	.....
Treasury securities.....	.....	.....	.....	.....	11,424 35	.....	.....	.....
Working assets.....	2,104 36	.....	.....	366 64	.....	.....	1,660 36	.....
Prepaid expenses.....	149 23	.....	52 51	.....	830 61	.....	72 40	.....
Unamortized discount on securities and expenses.....	180,000 00	4,121 30	.....	.....	.....	.....	108,269 25	.....
Miscellaneous.....	.....	25,676 71	.....	.....	.....	.....	3,791 96	.....
Corporate deficit.....	26,347 82	.....	.....	.....	.....	667,481 74	12,946 10	42,573 61
Totals.....	\$359,692 19	\$350,096 67	\$1,112,206 14	\$48,578 45	\$103,088 11	\$6,746,388 25	\$420,189 57	\$105,915 32
<i>Liabilities.</i>								
Capital stock.....	.....	.....	.....	.....	.....	.....	.....	.....
Funded debt.....	\$250,000 00	\$221,300 00	\$1,000,000 00	\$30,000 00	\$50,000 00	\$3,250,000 00	\$200,000 00	\$35,000 00
Assessment.....	.....	76,000 00	.....	.....	.....	976,000 00	150,000 00	.....
Notes payable.....	.....	.....	.....	.....	.....	297,500 00	.....	.....
Accounts payable.....	70,600 00	.....	102,586 02	447 88	14,890 22	6,280 00	.....	.....
Interest and taxes accrued.....	.....	.....	.....	.....	.....	.....	14,600 00	62,494 12
Reserve.....	39,092 19	.....	1,290 59	6,249 51	28,043 30	293,041 69	945 59	.....
Income invested since December 31, 1912, in fixed capital.....	.....	.....	.....	.....	.....	174,666 66	20,898 30	8,421 20
Appreciation of fixed capital.....	.....	.....	.....	.....	.....	.....	.....	.....
Miscellaneous.....	.....	.....	.....	.....	.....	.....	33,805 68	.....
Corporate surplus.....	.....	52,796 67	8,326 53	11,881 06	10,164 59	1,750,000 00	.....	.....
Totals.....	\$359,692 19	\$350,096 67	\$1,112,206 14	\$48,578 45	\$103,088 11	\$6,746,388 25	\$420,189 57	\$105,915 32

<sup>1</sup>Capital stock reverted to company.

## REPORT OF CALIFORNIA RAILROAD COMMISSION.

TABLE NO. 1—Continued.  
ABSTRACT OF BALANCE SHEETS OF WATER CORPORATIONS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	North Sacramento Light and Water Company	Oak Park Water Company	Ocean View Land and Water Company	Orange Home Water Company <sup>1</sup>	Palm Valley Water Company	Pasadena Consolidated Water Company	Patterson City Water Company	Peninsula Water Company
<i>Assets.</i>								
Fixed capital installed prior to January 1, 1913.....	\$10,392 35	\$158,510 75	\$69,045 83		\$47,650 96	\$124,949 17		\$265,021 32
Fixed capital installed since December 31, 1912.....	17,426 41	52,588 99	2,551 01		4,500 00	80,592 06	\$34,862 05	23,290 50
Total fixed capital.....	\$27,818 76	\$212,099 74	\$71,596 84		\$52,150 96	\$205,561 25		\$289,211 82
Cash and deposits.....	137 09	8,545 55	33 25		260 46	616 38	2,781 33	18,449 17
Notes receivable.....								
Accounts receivable.....	494 06	2,870 58	202 27		906 80	8,075 32	492 00	1,872 10
Other current assets.....								
Investments.....						137,445 00		2,836 00
Treasury securities.....		200,000 00				1,314 03	9,500 00	
Working assets.....			367 18				350 00	
Prepaid expenses.....								
Unamortized discount on securities and expenses.....	31,808 42	140,480 25	28,900 00					
Miscellaneous.....							5,480 00	
Corporate deficit.....	11,305 80		41,890 86		837 41			
Totals.....	\$71,564 15	\$564,005 12	\$143,290 40		\$53,905 63	\$353,011 98	\$53,865 38	\$312,369 09
<i>Liabilities.</i>								
Capital stock.....								
Funded debt.....	\$44,550 00	\$500,000 00	\$58,500 00		\$36,157 50	\$163,900 00	\$50,000 00	\$50,000 00
Assessment.....						66,000 00		207,000 00
Notes payable.....					16,544 75			
Accounts payable.....	25,965 85	18 35	200 00			64,200 00		
Interest and taxes accrued.....			67,619 29		1,203 38	4,001 88	2,194 24	
Reserves.....	1,048 30		16,956 00			9,141 80		
Income invested since December 31, 1912, in fixed capital.....		\$2,588 99				34,516 49		3,105 49
Appreciation of fixed capital.....								23,290 50
Miscellaneous.....								
Corporate surplus.....		11,397 78	15 11			68 41	1,671 14	28,973 10
Totals.....	\$71,564 15	\$564,005 12	\$143,290 40		\$53,905 63	\$353,011 98	\$53,865 38	\$312,369 09

<sup>1</sup>Report not received in time to include figures in this report.

TABLE NO. 1—Continued.  
ABSTRACT OF BALANCE SHEETS OF WATER CORPORATIONS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	Peoples Water Company of Palme	Petaluma Power and Water Company	The Pioneer Canal Company	Placerville Water Works <sup>1</sup>	The Punkett Canal Company	Port Costa Water Company	Portola Water Company <sup>2</sup>	Puerto City Water Company
<i>Assets.</i>								
Fixed capital installed prior to January 1, 1913.....	\$40,887 05	\$435,199 53	\$41,600 00		\$5,000 00	\$620,060 48		\$14,702 03
Fixed capital installed since December 31, 1912.....	19,338 60	63,576 40				261,923 63		8,487 70
Total fixed capital.....	\$60,226 65	\$498,745 93	\$41,600 00	\$20,316 00	\$5,000 00	\$881,983 11		\$23,189 73
Cash and deposits.....	1,664 17	2,263 70				2,353 32		138 56
Notes receivable.....								
Accounts receivable.....		5,095 44	16,008 02		14,143 65	46,333 53		532 14
Other current assets.....	2,209 16							
Investments.....			1,000 00	100 00	1,000 00	5,519 35		
Treasury securities.....								
Working assets.....		9,871 93				866 12		321 94
Prepaid expenses.....	21 27	688 98		45 00	40,225 00			
Unamortized discount on securities and expenses.....			105,246 00		4,775 00	44,273 68		
Miscellaneous.....			3,064 00	27,544 74				1,467 63
Corporate deficit.....		2,049 79						
Totals.....	\$84,020 25	\$518,714 77	\$256,008 02	\$48,008 74	\$65,143 65	\$953,329 11		\$23,650 00
<i>Liabilities.</i>								
Capital stock.....	\$50,000 00	\$300,000 00	\$240,000 00	\$48,000 00	\$50,000 00	\$500,000 00		\$12,300 00
Funded debt.....	20,000 00	100,000 00						
Assessment.....								
Notes payable.....	5,000 00	26,000 00						
Accounts payable.....	1,298 22	1,184 44				302,393 13		13,000 00
Interest and taxes accrued.....	818 39	3,634 46		5 74		128,177 66		
Reserves.....	5,397 50	87,895 87						350 00
Income invested since December 31, 1912, in fixed capital.....						29,219 18		
Appreciation of fixed capital.....								
Miscellaneous.....	840 35							
Corporate surplus.....	667 79		16,008 02		15,143 65	26,570 14		
Totals.....	\$84,020 25	\$518,714 77	\$256,008 02	\$48,008 74	\$65,143 65	\$953,329 11		\$23,650 00

<sup>1</sup>Sold to City of Placerville, November 15, 1920.

<sup>2</sup>Report not received in time to include figures in this report.

TABLE NO. 1—Continued.  
ABSTRACT OF BALANCE SHEETS OF WATER CORPORATIONS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	Randsburg Water Company	Redondo Water Company	Redwood City Water Company	Rialto Domestic Water Company	Riverbank Water Company	Roseville Water Company	San Benito County Land and Water Company	San Dimas Charter Oak Domestic Water Company
<i>Assets.</i>								
Fixed capital installed prior to January 1, 1913.....	\$15,000 00	\$1,210,219 17	\$18,927 40	\$129,323 09	\$19,760 47	\$120,000 00	\$94,998 24	\$96,107 67
Fixed capital installed since December 31, 1912.....	19,892 63	42,048 83	13,221 01	2,499 58	39,921 84	9,109 06	2,761 58	451 63
Total fixed capital.....	\$34,892 63	\$1,252,268 00	\$32,148 41	\$131,822 67	\$59,672 31	\$129,109 06	\$97,760 82	\$96,559 30
Cash and deposits.....		810 16	1,018 08	876 33	190 56	448 11	166 84	
Notes receivable.....								
Accounts receivable.....		1,665 63	544 37	109 75	17,274 78	8,821 52	50 00	177 32
Other current assets.....	693 57	1,000 00	800 00		40 00			9,260 00
Investments.....								
Treasury securities.....								
Working assets.....		2,474 07	190 40	221 53	63 74	20,870 00		
Prepaid expenses.....		100 00						
Unamortised discount on securities and expenses.....	86,000 00					80,000 00	144,425 00	
Miscellaneous.....	2,368 89	32,272 22	836 31			25 00	32,098 64	
Corporate deficit.....								
Totals.....	\$122,945 09	\$1,290,590 08	\$35,537 57	\$133,029 28	\$77,249 39	\$239,273 68	\$275,400 00	\$95,986 63
<i>Liabilities.</i>								
Capital stock.....	\$100,000 00	\$1,000,000 00	\$25,000 00	\$75,000 00	\$84,000 00	\$100,300 00	\$200,000 00	\$25,000 00
Funded debt.....		200,000 00		48,000 00		100,000 00	50,000 00	
Assessment.....								
Notes payable.....	1,063 20	360 40		1,514 46	1,844 76		25,000 00	5,000 00
Accounts payable.....				240 00			400 00	6,202 02
Interest and taxes accrued.....				7,641 54	16,970 38	1,750 00		13,171 10
Reserves.....	11,989 28	90,220 68	9,956 63			29,776 29		
License invested since December 31, 1912, in fixed capital.....	9,892 63							
Appreciation of fixed capital.....								
Miscellaneous.....								
Corporate surplus.....			880 94	633 28	4,434 25	7,447 39		283 90
Totals.....	\$122,945 09	\$1,290,590 08	\$35,537 57	\$133,029 28	\$77,249 39	\$239,273 68	\$275,400 00	\$95,986 63

TABLE NO. 1—Continued.  
ABSTRACT OF BALANCE SHEETS OF WATER CORPORATIONS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	San Gabriel Valley Water Company	San Geronimo Valley Water Company	The San Joaquin and Kings River Canal and Irrigation Company, Incorporated	San Geronimo Water Company	San Jose Water Works	Santa Clara Valley Water Company	Santa Clara Water and Irrigating Company	Santa Paula Water Works
<i>Assets.</i>								
Fixed capital installed prior to January 1, 1913.	\$267,210 09		\$1,278,753 71	\$227,149 36	\$1,749,228 41	\$65,556 74	\$199,859 88	\$174,314 07
Fixed capital installed since December 31, 1912.	69,556 07	\$51,878 74	38,157 10	5,246 41	578,674 06	1,507 37	7,029 37	46,666 53
Total fixed capital.	\$336,765 16	\$51,878 74	\$1,316,910 81	\$332,394 77	\$2,327,902 46	\$67,064 11	\$206,889 25	\$220,980 60
Cash and deposits.	14,564 99	3 74	27,060 82	292 51	9,243 62	257 49	1,428 36	2,510 21
Notes receivable.	26,431 58						583 70	
Accounts receivable.	6,592 48	1,928 86	122,753 31	10,647 83	15,117 63	79 50	6,908 24	1,105 16
Other current assets.	646 00							
Investments.		3,500 00	10,314 57		40,000 00			1,300 00
Treasury securities.							16,679 01	
Working assets.	6,517 94		39,500 40	346 95	52,339 13		1,750 00	2,257 40
Prepaid expenses.	35 65				3,121 17		216 35	866 93
Unamortized discount on securities and expenses.								
Miscellaneous.		7,929 98	198,712 47	522 25	3,316 58			
Corporate deficit.						59,107 67	86,870 86	
Totals.	\$390,732 80	\$65,241 32	\$1,716,952 38	\$344,114 31	\$2,451,038 59	\$116,501 77	\$320,925 77	\$229,020 30
<i>Liabilities.</i>								
Capital stock.	\$250,000 00	\$27,823 00	\$1,000,000 00	\$50,000 00	\$2,026,000 00	\$98,200 00	\$175,440 00	\$150,000 00
Funded debt.				100,000 00		10,000 00	50,000 00	
Assessment.			93,387 21			3,616 50		
Notes payable.	1,493 88	27,065 09	42,386 23	135 00	115,000 00		9,970 00	13,850 00
Accounts payable.				273 50	5,054 97	290 79	9,500 00	
Interest and taxes accrued.	41,241 20	10,323 23	351,487 33	17,269 96	209,790 31	4,194 48	2,315 00	2,827 28
Reserves.			36,075 42				2,916 94	626 93
Income invested since December 31, 1912, in fixed capital.				151,173 21			18,983 83	27,106 58
Appreciation of fixed capital.				149 01				
Miscellaneous.	204 24	10 00	49,933 43		126,588 57		51,800 00	
Corporate surplus.	97,793 48		143,592 77	26,113 63	65,588 74			34,609 51
Totals.	\$390,732 80	\$65,241 32	\$1,716,952 38	\$344,114 31	\$2,451,038 59	\$116,501 77	\$320,925 77	\$229,020 30

<sup>1</sup>Includes \$23,860, premium on capital stock.

<sup>2</sup>Includes \$125,440, installments on stock subscription.

## REPORT OF CALIFORNIA RAILROAD COMMISSION.

TABLE NO. 1—Continued.  
ABSTRACT OF BALANCE SHEETS OF WATER CORPORATIONS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	Santa Rosa Water Works	Saticoy Water Company	Sawtelle Water Company	South Feather Land and Water Company	South San Francisco Water Company	Spring Valley Water Company	The Sline Canal Company	Stockton and Mokelumne Canal Company
<i>Assets.</i>								
Fixed capital installed prior to January 1, 1913.....	\$210,078 89	\$25,987 96	\$57,420 24	\$282,982 67	\$166,792 69	\$80,150,899 55	\$81,433 06	\$238,041 85
Fixed capital installed since December 31, 1912.....	8,664 66	7,876 49	18,531 37	14,403 95	116,630 57	3,814,008 91		
Total fixed capital.....	\$218,741 35	\$33,874 45	\$75,951 61	\$297,386 62	\$283,353 26	\$83,965,418 46	\$81,433 06	\$238,041 85
Cash and deposits.....	4,189 53	1,108 37	3,336 42	817 77	12,120 71	87,376 80		10,510 96
Notes receivable.....				10,027 12	20,000 00			
Accounts receivable.....				7,123 42	3,902 42	243,698 25	283 08	4,705 32
Other current assets.....		1,929 10	1,361 11	1,514 38		15,522 08		
Investments.....						4,725,677 52		
Treasury securities.....	1,000 00					7,735,000 00		
Working assets.....		4,075 00		271 63	1,412 37	460,133 75		2,000 00
Prepaid expenses.....			1,230 65		135 54	20,448 55	190,998 75	
Unamortised discount on securities and expenses.....	67,000 00					2,368,506 70	3,568 20	20 45
Miscellaneous.....		5,102 14					14,564 08	115,072 78
Corporate deficit.....								
Totals.....	\$290,830 88	\$46,089 06	\$81,879 79	\$317,140 94	\$319,924 30	\$79,621,782 11	\$299,826 16	\$370,351 36
<i>Liabilities.</i>								
Capital stock.....		\$15,000 00	\$50,000 00	\$250,000 00	\$150,000 00	\$28,000,000 00	\$288,000 00	\$200,000 00
Funded debt.....						28,094,000 00		106,000 00
Assessment.....		23,442 18				640,000 00		10,000 00
Notes payable.....	32,000 00	6,000 00	2,500 00	22,500 00		860,000 00		30,283 42
Accounts payable.....		74 41	6,777 79	1,376 43	38,077 15	243,287 26	14,826 16	17,837 23
Interest and taxes accrued.....				54 33		225,987 32		3,321 71
Reserves.....		500 00		40,746 00	123,287 87	4,229,433 02		2,920 00
Income invested since December 31, 1912, in fixed capital.....						14,259,578 46		
Appreciation of fixed capital.....		1,072 47				355,503 50		
Miscellaneous.....	8,630 88		22,602 00	2,364 18	8,859 28	2,525,892 55		
Corporate surplus.....								
Totals.....	\$290,830 88	\$46,089 06	\$81,879 79	\$317,140 94	\$319,924 30	\$79,621,782 11	\$299,826 16	\$370,351 36



TABLE NO. 1—Continued.  
ABSTRACT OF BALANCE SHEETS OF WATER CORPORATIONS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	St. Helena Water Company	Summit Lake Irrigation Company	Sutter-Butte Canal Company	Streetwater Water Corporation	Steamore Canon Water Company	Torrance Water, Light and Power Company	Utah Water and Improvement Company	Union Water Company
<i>Assets.</i>								
Fixed capital installed prior to January 1, 1913.	\$69,917 10		\$1,088,721 32	\$1,198,087 97	\$4,400 00		\$91,811 00	\$48,745 53
Fixed capital installed since December 31, 1912.	7,519 66	4,555 35	477,551 55	228,126 62	868 80	\$152,501 38	3,806 38	6,486 42
	\$107,336 76	\$66,165 85	\$1,566,272 87	\$1,426,214 59	\$5,268 80	\$152,501 38	\$98,617 38	\$55,231 95
Total fixed capital.	337 77	994 19	4,225 75	8,131 10	35 34		1,946 38	2,391 32
Cash and deposits.			1,711 10	29,075 06		1,009 41	751 15	
Notes receivable.			23,138 99					
Accounts receivable.		1,184 85	1,610 90					
Other current assets.	973 80	36,689 50	239,854 55					
Investments.			408,200 00					
Treasury securities.			129,354 47					
Working assets.			408 00	16,475 37				
Prepaid expenses.			35,699 34	166 08		4,028 22		
Unamortised discount on securities and expenses.			418,540 65	543 75	29,000 00	6,208 70		
Miscellaneous.			866,419 15	2,158 80	481 76	41,445 58		
Corporate deficit.		18,433 42						
Totals.	\$108,648 33	\$123,467 81	\$3,394,755 77	\$1,483,664 74	\$34,785 90	\$206,783 29	\$101,314 91	\$57,623 27
<i>Liabilities.</i>								
Capital stock.			\$1,250,000 00	\$1,000,000 00	\$34,000 00	\$34,003 00	\$50,000 00	\$25,000 00
Funded debt.	\$40,250 00	\$100,000 00	1,163,600 00	435,000 00		115,000 00		
Assessment.			370,040 00					
Notes payable.			274,545 80	25,000 00			40,000 00	
Accounts payable.		23,467 81	226,685 48	9,333 26	785 90		1,776 00	
Interest and taxes accrued.			22,387 98	73 89				
Reserves.			52,604 56					
Income invested since December 31, 1912, in fixed capital.	7,709 14						3,500 00	2,600 00
Appreciation of fixed capital.							3,806 38	
Miscellaneous.			34,991 65			16 75		
Corporate surplus.	60,689 19			14,257 59			2,230 53	30,123 27
Totals.	\$108,648 33	\$123,467 81	\$3,394,755 77	\$1,483,664 74	\$34,785 90	\$206,783 29	\$101,314 91	\$57,623 27

TABLE NO. 1—Continued.  
ABSTRACT OF BALANCE SHEETS OF WATER CORPORATIONS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	The Union Water Company of California	Venice of America Water Company	Victorville Domestic Water Company	Vinalia City Water Company	Washington Water and Light Company	Watsonville Water and Light Company	Western Water Company	West Riverside Canal Company
<i>Assets.</i>								
Fixed capital installed prior to January 1, 1913.....	\$85,722,551 32			\$137,559 74	\$15,219 75	\$519,562 36	\$452,071 48	\$145,061 51
Fixed capital installed since December 31, 1912.....	694,852 02	\$44,792 60	\$388 90	23,563 92	10,769 70	28,514 14	391,031 96	
Cash and deposits.....	\$6,317,383 34	\$44,792 60	\$388 90	\$161,113 66	\$25,989 45	\$548,076 80	\$843,103 44	\$145,061 91
Notes receivable.....	3,365 71	5,064 29	34 25	1,803 36	1,416 03	6,768 01	140,032 86	3,657 54
Accounts receivable.....				84 00				
Other current assets.....	16,741 90	607 70	97 49	12,105 96		3,094 38	48,172 22	254 08
Investments.....								
Treasury securities.....	92,291 47		6,000 00		500 00	3,838 00		
Working assets.....	8,535 23			2,437 24	1,200 00			
Prepaid expenses.....	4,116 18			59 54		1,186 93	39,235 09	215 79
Unamortized discount on securities and expenses.....				42,185 16		2,841 39	949 56	6,633 89
Miscellaneous.....						74,748 45		1,501 44
Corporate deficit.....	902,994 72							
<b>Totals.....</b>	<b>\$7,345,443 55</b>	<b>\$50,494 59</b>	<b>\$5,520 64</b>	<b>\$219,788 92</b>	<b>\$29,108 43</b>	<b>\$640,563 66</b>	<b>\$1,071,493 16</b>	<b>\$165,341 06</b>
<i>Liabilities.</i>								
Capital stock.....	\$5,000,000 00	\$35,300 00	\$5,300 00	\$100,000 00	\$6,000 00	\$500,000 00	\$400,000 00	\$80,423 32
Funded debt.....	850,000 00			80,000 00				60,000 00
Assessment.....								
Notes payable.....	539,230 64							
Accounts payable.....	844,781 53	3,709 24	220 64	904 21		1,268 04	17,072 87	604 68
Interest and taxes accrued.....	25,500 00							1,500 00
Reserves.....	27,498 04	6,200 00		30,028 67		110,384 61	389,604 80	11,621 19
Income invested since December 31, 1912, in fixed capital.....					10,769 70			
Appreciation of fixed capital.....					10,419 75			
Miscellaneous.....	58,438 34						5,017 60	1,191 89
Corporate surplus.....		5,275 35		8,266 04	1,916 03	22,711 01	259,797 89	
<b>Totals.....</b>	<b>\$7,345,443 55</b>	<b>\$50,494 59</b>	<b>\$5,520 64</b>	<b>\$219,788 92</b>	<b>\$29,108 43</b>	<b>\$640,563 66</b>	<b>\$1,071,493 16</b>	<b>\$165,341 06</b>

<sup>1</sup>Includes \$5,273,155.61 acquisitions of predecessors and rights.

TABLE NO. 1—Continued.  
ABSTRACT OF BALANCE SHEETS OF WATER CORPORATIONS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	West San Joaquin Valley Water Company	Whittier Water Company	Williams Water and Electric Company	Willits Water and Power Company	Willowbrook Water Company	Winnington Water Company	Yolo Water and Power Company	Pacific Gas and Electric Company <sup>1</sup>	Southern California Edison Company <sup>1</sup>
<i>Assets.</i>									
Fixed capital installed prior to January 1, 1913.....	\$11,597 44	\$98,573 49	\$7,849 26	\$39,218 50			\$19,800,760 00		
Fixed capital installed since December 31, 1912.....	5,390 04	441,714 27	4,013 71	16,575 50	\$6,728 43	\$5,773 85	13,165 25		
Total fixed capital.....	\$16,987 48	\$640,287 76	\$11,862 97	\$55,794 00	\$6,728 43	\$5,773 85	\$19,873,905 25		
Cash and deposits.....	62,265 00	6,875 82		364 70	176 04		5,026 41		
Notes receivable.....		11,500 00					3,894 48		
Accounts receivable.....	713 35	19,981 02		645 55			30,006 74		
Other current assets.....		611 00							
Investments.....		131,119 52		1,000 00					
Treasury securities.....									
Working assets.....	346 56	9,716 88		903 83			3,540 84		
Prepaid expenses.....		1,129 13		23 81			530 41		
Unamortized discount on securities and ex- penses.....					770 00				
Miscellaneous.....		4,062 63							
Corporate deficit.....									
Totals.....	\$80,312 39	\$725,284 66	\$11,862 97	\$58,631 89	\$7,673 47	\$6,257 97	\$20,402,633 90		
<i>Liabilities.</i>									
Capital stock.....	\$50,000 00	\$200,000 00	\$8,704 00	\$44,200 00	\$770 00	\$5,900 00	\$10,000,000 00		
Funded debt.....		127,500 00					9,900,000 00		
Assessment.....									
Notes payable.....		68,000 00		6,000 00	3,500 00		25,500 25		
Accounts payable.....	5,289 58	8,830 74	1,107 43		448 24	337 97	171,040 57		
Interest and taxes accrued.....		519 15		13 50			299,000 00		
Reserves.....	3,808 64	107,162 77					6,133 10		
Income invested since December 31, 1912, in fixed capital.....									
Appreciation of fixed capital.....	5,000 00								
Miscellaneous.....	16,214 17	213,181 97	2,061 54	8,418 39	2,968 23				
Corporate surplus.....									
Totals.....	\$80,312 39	\$725,284 66	\$11,862 97	\$58,631 89	\$7,673 47	\$6,257 97	\$20,402,633 90		

<sup>1</sup>See electric table.

TABLE NO. 1—Continued.  
ABSTRACT OF BALANCE SHEETS OF WATER CORPORATIONS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	Bakersfield Water Company <sup>1</sup>	Hayward Water Company <sup>2</sup>	Kern Island Canal Company <sup>3</sup>	Western States Gas and Electric Company <sup>4</sup>	Vacaville Water and Power Company <sup>4</sup>	California Oregon Power Company <sup>4</sup>	Baldwin Park Domestic Water Company	Russian River Water Company	South Los Angeles Land and Water Company
<i>Assets.</i>									
Fixed capital installed prior to January 1, 1913.....	\$116,957 30						\$15,783 40		\$227,407 37
Fixed capital installed since December 31, 1912.....	59,896 99		\$226,045 05				65,366 72	\$28,262 76	85,062 19
Total fixed capital.....	\$176,854 29		\$226,045 05				\$81,150 12	\$28,262 76	\$312,469 56
Cash and deposits.....	154 17						180 37	1,005 51	251 57
Notes receivable.....									
Accounts receivable.....	2,500 68		7,962 08						
Other current assets.....							645 31	4,005 30	10,445 56
Investments.....			1,000 00						
Treasury securities.....	40,000 00							104,900 00	270,000 00
Working assets.....	2,649 29							1,975 99	
Prepaid expenses.....									
Unamortized discount on securities and ex- penses.....			161,855 61					156 88	
Miscellaneous.....							3,590 43	1,654 47	
Corporate deficit.....									
Totals.....	\$222,158 43		\$396,892 74				\$85,566 23	\$143,660 91	\$593,166 99
<i>Liabilities.</i>									
Capital stock.....	\$100,000 00		\$300,000 00				\$60,000 00	\$4125,690 00	\$300,000 00
Funded debt.....	15,000 00								75,000 00
Assessment.....									
Notes payable.....	8,000 00							14,950 00	3,500 00
Accounts payable.....	10,582 29		91,920 98				19,758 18	3,720 91	15,569 26
Interest and taxes accrued.....	1,078 71								560 22
Reserves.....	49,314 89						5,808 06		48,169 46
Income invested since December 31, 1912, in fixed capital.....									
Appreciation of fixed capital.....									137,891 48
Miscellaneous.....	36,182 54		4,941 76						12,386 26
Corporate surplus.....									
Totals.....	\$222,158 43		\$396,892 74				\$85,566 23	\$143,660 91	\$593,166 99

<sup>1</sup>Sold to Bakersfield Water Works, May 15, 1920.

<sup>2</sup>Sold to City of Hayward, May 1, 1920.

<sup>3</sup>From October 7, 1920, when property was acquired of Kern Island Irrigating Canal Co.

<sup>4</sup>See electric table.

<sup>5</sup>Includes \$690, installments on stock subscriptions.

TABLE NO. 1—Continued.  
ABSTRACT OF BALANCE SHEETS OF WATER CORPORATIONS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	Inglewood Water Company	Plymouth Water Company	Novato Utilities Company <sup>1</sup>	Riverbend Gas and Water Company <sup>2</sup>	Masley Rancho Water Company	Midland County Public Service Corporation <sup>1</sup>	San Joaquin Light and Power Corporation <sup>1</sup>	Santa Cruz County Utilities <sup>1</sup>	Totals
<i>Assets.</i>									
Fixed capital installed prior to January 1, 1913.....	\$106,518 63	\$3,305 00							\$125,812,938 30
Fixed capital installed since December 31, 1912.....	87,158 50	14,637 57			\$104,678 32				33,570,336 73
Total fixed capital.....	\$193,677 13	\$17,942 57			\$104,678 32				\$159,383,275 03
Cash and deposits.....	2,991 48	119 68			332 32				864,032 06
Notes receivable.....	289 00				18,250 00				238,081 84
Accounts receivable.....	13,697 01				73,354 32				1,543,477 81
Other current assets.....	535 50								57,500 55
Investments.....	12,306 86				63,443 00				6,061,817 05
Treasury securities.....									11,158,380 00
Working assets.....	3,537 53				1,750 00				1,320,721 55
Prepaid expenses.....									351,207 32
Unamortized discount on securities and ex- penses.....	1,144 51				9,500 00				11,240,117 56
Miscellaneous.....	72,397 85				68,481 80				6,203,914 66
Corporate deficit.....									5,275,234 57
Totals.....	\$302,576 87	\$18,062 25			\$399,789 76				\$203,509,768 80
<i>Liabilities.</i>									
Capital stock.....	\$125,000 00	\$5,123 00			\$150,000 00				\$91,825,336 31
Funded debt.....	84,000 00				141,500 00				60,697,100 00
Assessment.....		2,561 50			31,500 00				2,063,674 64
Notes payable.....		2,550 00			57,800 00				3,706,978 74
Accounts payable.....	6,415 62	2,611 08			17,885 66				6,189,735 25
Interest and taxes accrued.....	3,542 34	666 60			1,404 10				1,117,021 60
Reserve.....	53,257 49								11,271,163 42
Income invested since December 31, 1912, in fixed capital.....		4,342 38							316,082 60
Appreciation of fixed capital.....	30,561 42								18,644,114 26
Miscellaneous.....		207 66							2,932,427 80
Corporate surplus.....									6,746,114 18
Totals.....	\$302,576 87	\$18,062 25			\$399,789 76				\$203,509,768 80

<sup>1</sup>See electric table.  
<sup>2</sup>See gas table.

TABLE NO. 2.  
ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER CORPORATIONS OPERATING IN CALIFORNIA  
DURING THE YEAR ENDING DECEMBER 31, 1920.

	The Anderson Canal Company	Anderson Water Company	Antelope Creek and Red Bluff Company	Artesian Water Company	Associated Water Company	August Oil Company	Bakersfield Water Works <sup>1</sup>	Bay Point Utilities Company
Operating revenue.....	\$2,321 59	\$3,318 10	\$20,787 10	\$8,663 40	\$30,060 03	\$59,397 46	\$29,311 74	\$11,208 37
Operating expenses.....	4,769 20	3,221 80	18,082 92	5,392 58	31,446 90	58,173 49	29,406 06	10,211 12
Net operating revenue.....	\$2,437 61	\$96 30	\$2,704 18	\$3,280 82	\$1,386 87	\$1,223 97	\$94 31	\$997 25
Net operating loss.....				25,909 26	714 45	787 08	280 08	60 00
Nonoperating revenue.....								
Gross corporate income.....		\$96 30	\$2,704 18	\$29,100 08	\$672 42	\$2,011 05	\$185 77	\$1,037 25
Gross corporate loss.....	\$2,437 61							
<i>Deductions.</i>								
Nonoperating revenue deductions.....				\$20,236 22		\$2,935 54	\$3,345 00	
Interest accrued on funded debt.....				3,763 81			143 28	\$1,494 59
Other interest deductions.....			\$517 81	1,486 86	\$0 90		335 00	
Rent deductions.....							1,372 99	17 35
Miscellaneous deductions.....								
Total deductions.....			\$517 81	\$25,486 89	\$0 90	\$2,935 54	\$5,196 27	\$1,511 94
Net corporate income for year.....		\$96 30	\$2,186 37	\$3,703 19	\$673 23	\$924 49	\$5,010 50	\$454 69
Net corporate loss for year.....	\$2,437 61		2,250 00	665 00				
Dividends.....								15 97
Miscellaneous additions to surplus.....			47 63				20 00	
Miscellaneous deductions from surplus.....	3,040 16		8,062 04	194,381 89	12 70	103,051 08		1,601 43
Surplus on December 31, 1919.....		160 00						5 00
Deficit on December 31, 1920.....	602 55		7,950 78	190,013 70	696 03	103,975 57		1,157 71
Surplus on December 31, 1920.....		63 70					5,030 50	
Deficit on December 31, 1920.....								

<sup>1</sup>From May 15, 1920. Purchased Bakersfield Water Co.

TABLE NO. 2—Continued.  
ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER CORPORATIONS OPERATING IN CALIFORNIA  
DURING THE YEAR ENDING DECEMBER 31, 1920.

	Beaumont Land and Water Company	Bear Gulch Water Company	Bell Water Company	Belvedere Water Company	Bovina Water Company	Beverly Hills Utilities Company	Buena Vista Canal Company	The Campbell Water Company
Operating revenue.....	\$13,121 82	\$37,420 80	\$8,012 49	\$42,875 37	\$111,972 08	\$17,085 28	\$4,937 81	\$10,491 80
Operating expenses.....	28,094 08	18,997 50	7,906 10	31,999 18	123,539 07	21,492 53	4,116 85	10,023 62
Net operating revenue.....	\$13,572 28	\$18,423 30	\$106 39	\$10,876 19	\$11,906 90	\$4,457 55	\$890 46	\$469 18
Net operating loss.....	442 50	260 28	1,084 17	24 00	2,189 34			
Nonoperating revenue.....								
Gross corporate income.....	\$13,129 76	\$18,683 58	\$1,190 56	\$11,000 19	\$9,777 65	\$4,457 55	\$890 46	\$469 18
Gross corporate loss.....								
<i>Deductions.</i>								
Nonoperating revenue deductions.....								
Interest accrued on funded debt.....		\$10,250 00		\$4 75	\$50 25			
Other interest deductions.....	\$255 64	968 05			300 05			\$126 75
Rent deductions.....		1 00						
Miscellaneous deductions.....		94 52		147 47			\$4 75	
Total deductions.....	\$255 64	\$11,303 57		\$152 22	\$8,350 30		\$4 75	\$126 75
Net corporate income for year.....	\$13,385 40	\$7,380 01	\$1,190 56	\$10,847 97	\$18,127 95	\$4,457 55	\$685 71	\$342 43
Dividends.....				50,000 00				
Miscellaneous additions to surplus.....		1,110 67		36,712 54			4 30	1,710 42
Miscellaneous deductions from surplus.....		77,317 19		4,169 73				820 74
Surplus on December 31, 1919.....	32,820 08		501 70	27,703 86	22,166 64		878 71	3,763 26
Deficit on December 31, 1919.....		83,586 53	688 86	21,104 64	4,038 69		1,568 72	4,995 40
Surplus on December 31, 1920.....	46,295 48							
Deficit on December 31, 1920.....								

TABLE NO. 2—Continued.  
 ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER CORPORATIONS OPERATING IN CALIFORNIA  
 DURING THE YEAR ENDING DECEMBER 31, 1920.

	Centerville Water Company	The Central Canal Company	Chico Water Supply Company	Citizens Land and Water Company of Upland	Citizens Water Company of Niles	Citizens Water Company of San Jacinto	City Water Company of Banning	City Water Company of Ocean Park
Operating revenue.....	\$2,400 89	\$26,174 27	\$44,168 62	\$14,364 87	\$8,961 98	\$31,277 28	\$6,150 92	\$45,567 35
Operating expenses.....	4,046 64	57,101 70	31,175 18	9,955 44	5,949 80	20,263 42	7,177 24	45,060 22
Net operating revenue.....	\$1,555 75	\$30,927 43	\$12,993 44	\$4,409 43	\$3,012 18	\$11,013 86	\$1,026 32	\$507 13
Net operating loss.....		42 50		60 50		139 20	14 40	2,411 19
Nonoperating revenue.....								
Gross corporate income.....								
Gross corporate loss.....	\$1,555 75	\$30,884 93	\$12,993 44	\$4,409 93	\$3,012 18	\$11,153 06	\$1,011 92	\$2,918 32
<i>Deductions.</i>								
Nonoperating revenue deductions.....								
Interest accrued on funded debt.....			\$2,450 00	\$750 00		\$12,000 00		\$315 50
Other interest deductions.....			453 07	1,394 65	\$168 25	4,347 71	\$61 71	126 21
Rent deductions.....					131 75			
Miscellaneous deductions.....		\$142 20			34 49	34 16		86 45
Total deductions.....		\$142 20	\$2,903 07	\$2,144 65	\$354 49	\$16,381 87	\$61 71	\$537 16
Net corporate income for year.....			\$10,090 37	\$2,325 28	\$2,657 69	\$3,228 81	\$1,063 63	\$2,391 16
Net corporate loss for year.....	\$1,555 75	\$31,027 13	3,000 00	600 00	795 30	40 41		
Dividends.....		7 70				940 46		
Miscellaneous additions to surplus.....			800 00					9,733 21
Miscellaneous deductions from surplus.....			55,235 25	19,139 50	6,166 93	153,196 11	6,467 49	9,726 01
Surplus on December 31, 1919.....	4,760 39	46,266 86	61,824 62	20,864 78	8,079 33		5,403 86	2,383 96
Deficit on December 31, 1920.....	6,316 13	77,306 29						





TABLE NO. 2—Continued.  
 ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER CORPORATIONS OPERATING IN CALIFORNIA  
 DURING THE YEAR ENDING DECEMBER 31, 1920.

	Coronado Water Company	Cottonwood Irrigation and Mining Company	The Cove Water Company	Crown Water Company	Crystal Springs Water Company	Cuyamaca Water Company	Davis Water Company	Delmar Water, Light and Power Company
Operating revenue .....	\$71,619 38	\$897 85	\$993 33	\$1,765 30	\$4,892 15	\$76,216 26	\$4,899 75	\$10,468 47
Operating expenses .....	58,838 47	994 18	538 30	1,986 92	3,224 97	112,172 36	2,912 49	25,429 15
Net operating revenue .....	\$12,780 91	\$906 33	\$355 03	\$221 62	\$1,637 18	\$35,966 10	\$1,977 26	\$14,960 68
Net operating loss .....	148 85					3,820 11		
Nonoperating revenue .....								
Gross corporate income .....	\$12,929 76	\$906 33	\$355 03	\$221 62	\$1,637 18	\$32,135 99	\$1,977 26	\$14,960 68
Gross corporate loss .....								
<i>Deductions.</i>								
Nonoperating revenue deductions .....							\$442 04	
Interest accrued on funded debt .....								
Other interest deductions .....	\$10,163 91	\$292 50	\$280 59			\$1,898 15		
Rent deductions .....						1,448 65		
Miscellaneous deductions .....	30 45						896 60	
Total deductions .....	\$10,194 36	\$292 50	\$280 59			\$3,236 80	\$1,339 24	
Net corporate income for year .....	\$2,735 40		\$74 44	\$221 62	\$1,637 18	\$35,472 79	\$638 02	\$14,960 68
Net corporate loss for year .....		\$358 83			501 00			
Dividends .....						10,672 72		303 26
Miscellaneous additions to surplus .....	4 30		269 32		1,216 90		500 00	
Miscellaneous deductions from surplus .....	30,128 93						3,151 05	
Surplus on December 31, 1919 .....	235,051 51	107 75	281 36	670 76	476 76	204,232 68	3,289 07	239,194 78
Deficit on December 31, 1920 .....								
Deficit on December 31, 1920 .....	262,440 74	251 08	476 24	892 38	560 48	220,032 75		264,458 70

TABLE NO. 2—Continued.  
ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER CORPORATIONS OPERATING IN CALIFORNIA  
DURING THE YEAR ENDING DECEMBER 31, 1920.

	Diamond Ridge Water Company	East Bay Water Company	East Gardena Water Company	East Sacramento Water Company	The Eastside Canal Company	Eastside Canal and Irrigation Company	The Electric Water Company	El Segundo Water Company
Operating revenue.....	\$1,784 21	\$2,408,144 08	\$6,477 55	\$2,218 06	\$5,851 97	\$13,794 81	\$80,878 86	\$8,581 82
Operating expenses.....	5,424 24	1,208,650 55	4,359 22	2,217 22	18,516 91	15,865 28	68,780 64	12,939 93
Net operating revenue.....		\$1,197,514 13	\$2,118 33	\$0 84	\$12,663 94	\$2,010 47	\$12,098 22	\$4,358 11
Net operating loss.....	\$3,640 03	57,025 76	324 00			3 45		
Nonoperating revenue.....					\$12,663 94	\$2,007 02	\$12,098 22	\$4,358 11
Gross corporate income.....		\$1,194,539 89	\$2,442 33	\$0 84				
Gross corporate loss.....	\$3,640 03							
Nonoperating revenue deductions.....		\$36,204 94						
Interest accrued on funded debt.....		694,569 54				\$5,628 46		\$121 00
Other interest deductions.....	\$764 34	17,889 30	\$380 00					
Rent deductions.....					\$223 50			
Miscellaneous deductions.....		26,525 97						
Total deductions.....	\$764 34	\$775,189 75	\$380 00		\$223 50	\$5,628 46	\$12,098 22	\$121 00
Net corporate income for year.....		\$419,350 14	\$2,062 33	\$0 84	\$12,887 44	\$7,633 48		\$4,479 11
Net corporate loss for year.....	\$4,404 37							
Dividends.....		293,861 33			130 18		834 05	
Miscellaneous additions to surplus.....		20,484 85	1,760 58				1,023 23	
Miscellaneous deductions from surplus.....		18,327 59	954 40					
Surplus on December 31, 1919.....		469,562 45						
Deficit on December 31, 1919.....	25,538 25			1,407 42	43,636 85	92,911 01	8,176 83	1,715 88
Surplus on December 31, 1920.....		597,298 52	1,276 15	1,406 58	56,394 11	100,544 49	3,732 21	6,104 99
Deficit on December 31, 1920.....	29,982 62							

TABLE NO. 2—Continued.  
 ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER CORPORATIONS OPERATING IN CALIFORNIA  
 DURING THE YEAR ENDING DECEMBER 31, 1920.

	El Modena Domestic Water Company	El Dorado Water Company	Escalon Water and Light Company	Etna Development Company	Euclid Avenue Water Company	Excelsior Water and Mining Company	Fairmount Water Company	Fairview Land and Water Company
Operating revenue.....	\$1,065 38	\$27,282 17	\$2,470 43	\$3,671 25	\$3,944 55	\$29,226 70	\$25,622 99	\$212 46
Operating expenses.....	2,226 12	24,882 87	2,560 40	2,782 48	3,412 72	34,723 07	20,680 23	8,089 93
Net operating revenue.....	\$1,160 74	\$2,399 30	\$89 97	\$888 77	\$531 83	\$5,497 37	\$4,942 76	\$7,877 47
Net operating loss.....	776 50							38,756 23
Nonoperating revenue.....								
Gross corporate income.....								
Gross corporate loss.....	\$384 24	\$2,399 30	\$89 97	\$888 77	\$531 83	\$5,497 37	\$4,942 76	\$30,877 76
<i>Deductions.</i>								
Nonoperating revenue deductions.....								\$4,688 95
Interest accrued on funded debt.....		\$1,925 67			\$240 00			
Other interest deductions.....	\$5 39	243 00			112 00	\$1,183 14		2,615 66
Rent deductions.....								
Miscellaneous deductions.....	89 12	64 99						
Total deductions.....	\$94 51	\$2,233 66			\$352 00	\$1,183 14		\$7,304 61
Net corporate income for year.....		\$165 64		\$888 77	\$179 83		\$4,942 76	\$23,573 15
Net corporate loss for year.....	\$478 75		\$89 97			\$6,680 51		
Dividends.....							5,000 00	
Miscellaneous additions to surplus.....	55 99					10 00		6 40
Miscellaneous deductions from surplus.....		2,908 75	265 78	1,161 70	5,613 31	358 40	6,593 48	397 15
Surplus on December 31, 1919.....	5 67					20,406 75		20,576 58
Deficit on December 31, 1919.....								
Surplus on December 31, 1920.....		3,072 39	175 81	2,060 47	5,793 14	27,522 66	6,508 24	43,768 98
Deficit on December 31, 1920.....	417 09							

TABLE NO. 2—Continued.  
 ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER CORPORATIONS OPERATING IN CALIFORNIA  
 DURING THE YEAR ENDING DECEMBER 31, 1920.

	Fall River Mills Water Company	The Farmers Canal Company	Farmers Irrigation Company	Ray Water Company	Edson Water Company	Foothill Ditch Company	Forest Grove Water Company	Fortuna Water Company
Operating revenue.....	\$899 55	\$4,245 06	\$90,999 97	\$7,779 70	\$776 50	\$12,089 52	\$772 54	\$4,291 49
Operating expenses.....	712 99	7,557 37	11,170 37	3,672 15	759 98	10,165 29	2,765 94	3,494 17
Net operating revenue.....	\$186 56	\$6,687 69	\$79,829 60	\$4,107 55	\$16 52	\$1,924 23	\$1,093 40	\$807 32
Net operating loss.....				148 46	17 89		281 67	
Nonoperating revenue.....								
Gross corporate income. <sup>1</sup> .....								
Gross corporate loss.....	\$13 44	\$3,212 31	\$9,829 60	\$4,256 01	\$33 41	\$1,934 23	\$1,711 73	\$807 32
<i>Deductions.</i>								
Nonoperating revenue deductions.....								
Interest accrued on funded debt.....								
Other interest deductions.....			\$229 78			\$480 00		\$22 13
Rent deductions.....		\$7 55						
Miscellaneous deductions.....								
Total deductions.....		\$7 55	\$229 78			\$480 00		\$22 13
Net corporate income for year.....			\$9,599 82	\$4,256 01	\$33 41	\$1,454 23		\$785 19
Net corporate loss for year.....	\$13 44	\$3,220 16					\$1,711 73	
Dividends.....								
Miscellaneous additions to surplus.....		2 75						
Miscellaneous deductions from surplus.....			22 05	4,604 90				
Surplus on December 31, 1919.....			7,825 23	8,188 26	617 25	4,050 00		2,601 22
Deficit on December 31, 1919.....	270 46	22,466 94					4,885 34	
Surplus on December 31, 1920.....	283 90	25,684 35	17,403 00	7,839 37	650 66	5,504 23	6,597 07	3,385 41
Deficit on December 31, 1920.....								

## REPORT OF CALIFORNIA RAILROAD COMMISSION.

TABLE NO. 2—Continued.  
 ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER CORPORATIONS OPERATING IN CALIFORNIA  
 DURING THE YEAR ENDING DECEMBER 31, 1920.

	Francis Land and Water Company	Frederick Water Company	Fresno Canal and Land Corporation	Fresno City Water Corporation	Garden Grove City Water Company	The Gates Canal Company	Glendale Consolidated Water Company	The Goose Lake Canal Company
Operating revenue.....	\$7,920 10	\$734 35	\$140,354 47	\$240,701 46	\$2,111 79	.....	\$2,276 71	.....
Operating expenses.....	5,461 16	870 20	103,344 38	208,046 13	1,499 95	.....	5,367 77	.....
Net operating revenue.....	\$2,458 94	.....	\$37,010 09	\$32,655 33	\$611 84	.....	\$3,091 06	\$139 02
Net operating loss.....	1,333 85	\$135 85	9,480 49	8,127 81	.....	.....	.....	.....
Nonoperating revenue.....	.....	.....	.....	.....	.....	.....	.....	.....
Gross corporate income.....	\$3,702 79	.....	\$46,490 58	\$40,783 14	\$611 84	.....	\$3,091 06	\$139 02
Gross corporate loss.....	.....	\$135 85	.....	.....	.....	.....	.....	.....
Nonoperating revenue deductions.....	\$23 04	.....	.....	\$2,289 52	.....	.....	.....	.....
Interest accrued on funded debt.....	.....	.....	\$28,049 45	15,494 22	.....	.....	.....	.....
Other interest deductions.....	.....	.....	2,612 84	3,274 98	\$353 13	.....	.....	.....
Rent deductions.....	1,000 00	.....	4,405 00	.....	.....	.....	.....	.....
Miscellaneous deductions.....	97 00	.....	834 20	72 60	.....	.....	.....	.....
Total deductions.....	\$1,120 04	.....	\$35,901 49	\$21,131 32	\$353 13	.....	.....	.....
Net corporate income for year.....	\$2,672 75	.....	\$10,589 09	\$19,651 82	\$248 71	.....	\$3,091 06	\$139 02
Net corporate loss for year.....	.....	\$135 85	.....	.....	.....	\$87 50	.....	.....
Dividends.....	1,500 00	.....	10,000 00	.....	.....	.....	.....	.....
Miscellaneous additions to surplus.....	.....	.....	.....	136,328 75	.....	.....	.....	.....
Miscellaneous deductions from surplus.....	1,000 00	.....	.....	\$233,460 91	.....	.....	.....	.....
Surplus on December 31, 1919.....	2,076 31	369 41	63,589 85	181,780 21	.....	.....	17,311 77	.....
Deficit on December 31, 1919.....	.....	.....	.....	.....	760 48	.....	.....	1,707 93
Surplus on December 31, 1920.....	2,249 06	233 56	64,178 94	4,249 87	.....	1,163 38	14,220 71	.....
Deficit on December 31, 1920.....	.....	.....	.....	.....	511 77	1,260 88	.....	1,846 96

<sup>1</sup>Assessment of Fresno City Water Co. \$25,000. Error surplus account to be corrected in 1921, \$1,328.75.

<sup>2</sup>Includes surplus Fresno City Water Co. of December 31, 1919, \$181,730.21. Profit Fresno City Water Co. January 1, 1920 to August 31, 1920, \$5,459.61 and assessment Fresno City Water Co. of \$35,000 which is shown on balance sheet as capital surplus.

TABLE NO. 2—Continued.  
 ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER CORPORATIONS OPERATING IN CALIFORNIA  
 DURING THE YEAR ENDING DECEMBER 31, 1920.

	Haines Canyon Water Company	Hanford Water Company	Hawthorne Electric and Water Company	Hemet Town Water Company	Hercules Water Company	Hermosa Beach Water Corporation	Hesperia Water Company	Highland Domestic Water Company
Operating revenue.....	\$11,652 19	\$40,589 15	\$9,632 65	\$6,106 44	\$25,448 66	\$36,362 30	\$1,334 43	\$5,270 59
Operating expenses.....	19,126 64	35,354 48	8,560 00	6,795 36	26,375 13	23,871 49	1,334 43	4,004 46
Net operating revenue.....	\$7,474 35	\$5,234 67	\$1,072 65	\$698 92	\$73 53	\$12,490 81		\$1,266 13
Net operating loss.....	120 00	261 20		1,785 14	2,342 61	256 07		162 52
Nonoperating revenue.....								
Gross corporate income.....		\$5,495 87	\$1,072 65	\$1,096 22	\$2,416 14	\$12,746 88		\$1,428 65
Gross corporate loss.....	\$7,354 35							
<i>Deductions.</i>								
Nonoperating revenue deductions.....				\$107 66				
Interest accrued on funded debt.....	\$150 00					\$3,984 33		
Other interest deductions.....	1,576 00		1,962 28			338 97		
Rent deductions.....				12 90	35 96	351 80		
Miscellaneous deductions.....	8 15							
Total deductions.....	\$1,733 15		\$1,962 28	\$210 46	\$35 96	\$4,675 10		
Net corporate income for year.....		\$5,495 87	\$889 63	\$885 76	\$2,380 18	\$8,071 78		\$1,428 65
Net corporate loss for year.....	\$9,087 50	11,440 00		4,000 00		3,000 48		1,379 70
Dividends.....				149 53				
Miscellaneous additions to surplus.....	4,012 07	6,094 30		3,227 22		6 00		84 90
Miscellaneous deductions from surplus.....				37,530 99	25,608 64			727 44
Surplus on December 31, 1919.....	3,026 54		5,477 22	31,332 06	27,968 82	4,456 30		691 49
Surplus on December 31, 1920.....	16,726 11	180 17	6,566 86					
Deficit on December 31, 1920.....								

TABLE NO. 2—Continued.  
 ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER CORPORATIONS OPERATING IN CALIFORNIA  
 DURING THE YEAR ENDING DECEMBER 31, 1920.

	Hillborough Water Company	The Hollister Water Company	Home Tract Water Company	Hornbrook Water Company	Huntington Beach Water Company	Imperial Utilities Corporation	Independence Water Company	Investment Water Company
Operating revenue.....	\$2,584 41	\$26,339 20	\$1,486 23	\$3,011 54	\$18,098 28	\$42,203 19	\$2,444 27	\$4,323 26
Operating expenses.....	6,885 66	13,000 48	1,370 28	1,511 54	16,645 94	47,606 82	1,330 39	5,110 03
Net operating revenue.....	\$2,668 75	\$12,738 72	\$115 95	\$1,500 00	\$1,452 34	\$14,596 37	\$1,113 88	\$786 77
Net operating loss.....		226 66			318 92	26,714 75		
Nonoperating revenue.....								
Gross corporate income.....	\$2,668 75	\$12,965 38	\$115 95	\$1,500 00	\$1,771 26	\$41,311 12	\$1,113 88	\$786 77
Gross corporate loss.....								
<i>Deductions.</i>								
Nonoperating revenue deductions.....						\$28,536 31		
Interest accrued on funded debt.....	\$1,380 00					5,230 20		
Other interest deductions.....	168 66			\$61 25		1,452 09		
Rent deductions.....						1,093 10		
Miscellaneous deductions.....	43 15	\$51 85			\$7 04	445 81		
Total deductions.....	\$1,591 81	\$51 85		\$61 25	\$7 04	\$36,857 51		
Net corporate income for year.....	\$1,106 94	\$12,913 53	\$115 95	\$1,438 75	\$1,764 22	\$4,453 61	\$1,113 88	\$786 77
Net corporate loss for year.....								
Dividends.....		5,000 00		1,200 00				
Miscellaneous additions to surplus.....	63 11	2,380 04				1,080 66		
Miscellaneous deductions from surplus.....	15,513 61	175,978 21	417 76	1,198 23	90 00	8,960 63		
Surplus on December 31, 1919.....						4,738 15		
Deficit on December 31, 1919.....								
Surplus on December 31, 1920.....	16,663 66	181,511 70	593 71	1,436 96	2,406 46	1,331 79	1,096 85	1,486 05
Deficit on December 31, 1920.....					732 24		2,210 73	699 28



TABLE NO. 2—Continued.  
 ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER CORPORATIONS OPERATING IN CALIFORNIA  
 DURING THE YEAR ENDING DECEMBER 31, 1920.

	The James Canal Company	The James and Dixon Canal Company	The Joyce Canal Company	Kennett Water Company	Kerman Water Company	Kern Island Irrigating Canal Company	Kern River Canal and Irrigating Company	Kings County Canal Company
Operating revenue.....	\$8,771 15	\$180 16	\$228 05	\$4,678 65	\$20,850 00	\$28,513 69	\$8,703 54	\$983 00
Operating expenses.....	3,752 62	255 88	100 30	5,643 65	28,147 23	46,173 95	19,864 69	2,946 59
Net operating revenue.....	\$5,018 53	\$75 72	\$118 75	\$2,965 00	\$5,297 23	\$19,660 26	\$11,101 15	\$2,083 59
Net operating loss.....	55 00			6 00		42 50		
Nonoperating revenue.....								
Gross corporate income.....	\$5,103 53	\$75 72	\$118 75	\$2,969 00	\$5,297 23	\$19,617 76	\$11,101 15	\$2,083 59
Gross corporate loss.....								
<i>Deductions.</i>								
Nonoperating revenue deductions.....								
Interest accrued on funded debt.....								
Other interest deductions.....								
Rent deductions.....				\$11 05			\$47 05	
Miscellaneous deductions.....								
Total deductions.....				\$11 05			\$47 05	
Net corporate income for year.....	\$5,103 53		\$118 75	\$2,970 05	\$5,297 23	\$19,617 76	\$11,148 20	\$2,083 59
Net corporate loss for year.....		\$75 72						
Dividends.....				56 35	5,464 04		37 75	
Miscellaneous additions to surplus.....				250 00				
Miscellaneous deductions from surplus.....			144 23			7,462 15		
Surplus on December 31, 1919.....	10,183 69						1 39	
Deficit on December 31, 1919.....		832 03		873 57	5,464 04			2,390 06
Surplus on December 31, 1920.....	13,287 23		202 98	4,087 27	5,297 23	12,155 61	11,109 06	4,444 55
Deficit on December 31, 1920.....		907 75						

Isold to Kern Island Canal Co., October 7, 1920

TABLE NO. 2—Continued.  
 ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER CORPORATIONS OPERATING IN CALIFORNIA  
 DURING THE YEAR ENDING DECEMBER 31, 1920.

	Kings River and Fresno Canal Company	Laguna Blanca Water Company	Lake Hemet Water Company	Lawndale Land and Water Company	The Lerdo Canal Company	Lone Oak Canal Company	Los Altos Water Company	Los Angeles County Water Works Company
Operating revenue.....	\$2,400 10	\$1,683 45	\$83,254 83	\$5,970 47	\$2,043 16	\$1,027 50	\$6,142 75	\$20,060 88
Operating expenses.....	3,508 90	3,685 83	49,247 11	6,867 03	5,376 99	5,777 00	7,137 79	17,199 59
Net operating revenue.....								
Net operating loss.....	\$1,108 80	\$2,002 38	\$34,007 52	\$896 56	\$3,336 83	\$4,149 50	\$995 04	\$2,861 09
Nonoperating revenue.....			12,902 68				16 00	
Gross corporate income.....			\$46,910 20	\$896 56	\$3,336 83	\$4,149 50	\$979 04	\$2,861 09
Gross corporate loss.....	\$1,108 80	\$2,002 38						
<i>Deductions.</i>								
Nonoperating revenue deductions.....			\$7,800 42	\$800 00				
Interest accrued on funded debt.....			4,175 86				\$1,800 00	\$2,400 00
Other interest deductions.....			1,035 00					66 53
Rent deductions.....			237 72	145 74				
Miscellaneous deductions.....							3 75	280 95
Total deductions.....			\$13,249 00	\$1,045 74			\$1,803 75	\$2,747 50
Net corporate income for year.....			\$33,661 20	\$1,942 30	\$3,336 83	\$4,149 50	\$2,782 79	\$113 59
Dividends.....	\$1,108 80	\$2,002 38						
Miscellaneous additions to surplus.....			828 20	403 92				
Miscellaneous deductions from surplus.....			4,483 57				7 50	
Surplus on December 31, 1919.....								
Surplus on December 31, 1920.....	14,446 86	15,057 20	12,871 27	21,029 71	20,291 91	14,147 69	29,706 81	2,551 84
Debit on December 31, 1920.....			17,184 66					
Debit on December 31, 1920.....	15,565 66	17,069 58		23,375 93	23,628 74	18,297 19	\$2,496 90	2,665 43

TABLE NO. 2—Continued.  
 ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER CORPORATIONS OPERATING IN CALIFORNIA  
 DURING THE YEAR ENDING DECEMBER 31, 1920.

	Lucerne Water Company	Madera Canal and Irrigation Company	Madera Electric Water Company	Maricopa Water Works	The Maryville Water Company	Montone Water Company	Mohunnee River Power and Water Company	Montebello Land and Water Company
Operating revenue.....	\$11,874 77	\$14,655 22	\$914 25	\$8,492 20	\$41,413 63	\$703 06	\$5,310 38	\$21,987 55
Operating expenses.....		9,842 26	994 63	7,770 73	41,272 62	826 86	11,371 01	19,569 90
Net operating revenue.....	\$11,874 77	\$4,812 96	\$920 26	\$721 47	\$141 01	\$123 90	\$4,060 63	\$3,377 76
Net operating loss.....		1,362 63			3,822 77		120 00	
Nonoperating revenue.....								
Gross corporate income.....	\$11,874 77	\$6,175 59	\$920 26	\$721 47	\$3,963 78	\$123 90	\$3,940 63	\$3,377 76
Gross corporate loss.....								
<i>Deductions.</i>								
Nonoperating revenue deductions.....					\$41 00			
Interest accrued on funded debt.....		\$4,931 25			1,128 00			
Other interest deductions.....		274 92			17 84	\$260 00	\$1,243 08	\$719 44
Rent deductions.....								250 00
Miscellaneous deductions.....		846 14						
Total deductions.....		\$6,052 31			\$1,183 84	\$260 00	\$1,243 08	\$969 44
Net corporate income for year.....	\$11,874 77	\$123 28	\$920 26	\$721 47	\$2,779 94	\$883 80	\$7,183 71	\$2,408 31
Net corporate loss for year.....								
Dividends.....					5,000 00			
Miscellaneous additions to surplus.....		16,418 44		1,668 00	1,500 00			7,689 60
Miscellaneous deductions from surplus.....				712 06	1,500 00			8,948 44
Surplus on December 31, 1919.....				2,198 86	74,496 19			1,968 19
Deficit on December 31, 1919.....	31,922 76	40,880 69	1,143 94			329 27	39,003 31	
Surplus on December 31, 1920.....	43,797 63	24,038 97	1,224 22	540 26	72,275 13	713 07	46,187 02	3,017 66
Deficit on December 31, 1920.....								

TABLE NO. 2—Continued.  
ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER CORPORATIONS OPERATING IN CALIFORNIA  
DURING THE YEAR ENDING DECEMBER 31, 1920.

	Montecito Valley Water Company	Monterey County Water Company	The Monterey County Water Works	Moore Park Farmers Water Company <sup>1</sup>	Moore Park Water, Light and Power Company	Mountain Light and Water Company <sup>2</sup>	Mountain Power Company	Mountain Water Company
Operating revenue.....	\$2,868 45	\$3,866 25	\$113,635 54		\$1,980 95	\$1,929 47	\$7,141 15	\$4,931 23
Operating expenses.....	1,189 45	4,500 26	56,654 19		2,186 75	573 66	5,997 06	3,788 41
Net operating revenue.....	\$1,679 00	\$634 01	\$56,981 35		\$204 80	\$1,065 81	\$1,144 10	\$1,143 82
Net operating loss.....	60 92	286 30	9,265 33				47 90	
Nonoperating revenue.....								
Gross corporate income.....	\$1,739 92	\$347 62	\$66,246 70		\$204 80	\$1,065 81	\$1,192 00	\$1,143 82
Gross corporate loss.....								
<i>Deductions.</i>								
Nonoperating revenue deductions.....								
Interest accrued on funded debt.....						\$370 00		\$900 00
Other interest deductions.....					\$387 65			140 00
Rent deductions.....					10 00			
Miscellaneous deductions.....			\$4 23					
Total deductions.....			\$4 23		\$397 65	\$370 00		\$1,040 00
Net corporate income for year.....	\$1,739 92		\$66,242 47			\$685 81	\$1,192 00	\$103 82
Net corporate loss for year.....		\$347 62			\$502 45			
Dividends.....								
Miscellaneous additions to surplus.....			32 70		10 00	\$4,537 40		
Miscellaneous deductions from surplus.....		64,075 00	9,660 09				10 00	
Surplus on December 31, 1919.....	4,702 53		238,378 03		1,670 48	704 26	8,235 66	78 98
Deficit on December 31, 1920.....		76,592 21			1,078 03	5,927 47	9,417 69	181 80
Surplus on December 31, 1920.....	6,442 45	141,014 83	294,993 11					
Deficit on December 31, 1920.....								

<sup>1</sup>Not operating.<sup>2</sup>Sold to Santa Cruz County Utilities.<sup>3</sup>Includes \$187.40 electric net revenue.



## REPORT OF CALIFORNIA RAILROAD COMMISSION.

TABLE NO. 2—Continued.  
 ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER CORPORATIONS OPERATING IN CALIFORNIA  
 DURING THE YEAR ENDING DECEMBER 31, 1920.

	North Sacramento Light and Water Company	Oak Park Water Company	Ocean View Land and Water Company	Orange House Water Company <sup>1</sup>	Palm Valley Water Company	Pasadena Consolidated Water Company	Patterson City Water Company	Peninsula Water Company
Operating revenue.....	\$2,995 30	\$42,434 37	\$3,120 39		\$2,901 68	\$24,990 30	\$3,273 33	\$33,038 45
Operating expenses.....	4,208 39	31,801 06	6,574 86		7,074 23	26,611 10	1,602 19	17,573 28
Net operating revenue.....								
Net operating loss.....	\$1,313 09	\$10,633 32	\$3,444 97		\$4,172 56	\$2,020 80	\$1,671 14	\$16,386 17
Nonoperating revenue.....	354 00	1,674 64				2,912 25		786 23
Gross corporate income.....								
Gross corporate loss.....	\$859 09	\$12,307 96	\$3,444 97		\$4,172 56	\$2,291 45	\$1,671 14	\$17,171 45
<i>Deductions.</i>								
Nonoperating revenue deductions.....								
Interest accrued on funded debt.....								
Other interest deductions.....								
Rent deductions.....	\$1,260 00		\$3,539 04			\$3,900 00		\$10,350 00
Miscellaneous deductions.....	47 96		366 65			3,320 84		
Total deductions.....	\$1,307 96		\$3,905 69					\$10,350 00
Net corporate income for year.....		\$12,307 96				\$7,220 84		\$4,821 45
Net corporate loss for year.....	\$2,267 04		\$7,350 66		\$4,172 56	\$4,929 39	\$1,671 14	3,000 00
Dividends.....		12,000 00						
Miscellaneous additions to surplus.....		2,872 72						
Miscellaneous deductions from surplus.....		6,892 56						
Surplus on December 31, 1919.....		15,109 66			3,285 14	16,613 29		1,588 06
Deficit on December 31, 1919.....	9,038 76		34,540 20					26,736 71
Surplus on December 31, 1920.....		11,397 78				11,683 90	1,671 14	26,973 10
Deficit on December 31, 1920.....	11,306 80		41,890 86		887 41			

<sup>1</sup>Report not received in time to include figures in this report.

TABLE NO. 2—Continued.  
ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER CORPORATIONS OPERATING IN CALIFORNIA  
DURING THE YEAR ENDING DECEMBER 31, 1920.

	Peoples Water Company of Palms	Petaluma Power and Water Company	The Pioneer Canal Company	Placerville Water Works <sup>1</sup>	The Phunkett Canal Company	Port Costa Water Company	Portola Water Company <sup>2</sup>	Puerto City Water Company
Operating revenue.....	\$21,444 50	\$35,711 30	\$5,314 75	\$5,255 14	\$2,601 46	\$101,824 04		\$4,024 26
Operating expenses.....	17,240 90	39,624 24	7,032 56	3,833 17	178 87	96,152 48		3,284 34
Net operating revenue.....	\$4,203 60	\$3,913 04	\$1,717 81	\$1,421 97	\$2,422 59	\$5,671 56		\$739 91
Net operating loss.....		200 00	42 50			20 00		
Nonoperating revenue.....								
Gross corporate income.....	\$4,203 60							
Gross corporate loss.....		\$3,713 04	\$1,675 31	\$1,421 97	\$2,422 59	\$5,691 56		\$739 91
<i>Deductions.</i>								
Nonoperating revenue deductions.....								
Interest accrued on funded debt.....	\$1,200 00	\$5,000 00				\$150 75		
Other interest deductions.....	457 95	565 00				20,234 41		\$852 29
Rent deductions.....		3,167 30				\$24 82		
Miscellaneous deductions.....	92 15	41 00						
Total deductions.....	\$1,750 10	\$8,773 30				\$20,909 98		\$852 29
Net corporate income for year.....	\$2,453 50							
Net corporate loss for year.....		\$12,486 24	\$1,675 31	\$1,421 97	\$2,422 59	\$15,218 42		\$112 38
Dividends.....		9,000 00		1,360 00				
Miscellaneous additions to surplus.....		14 00		53 50				
Miscellaneous deductions from surplus.....		945 84		34,734 19				
Surplus on December 31, 1919.....		20,368 30	17,683 33	7,073 98	12,721 06	41,788 56		1,355 26
Deficit on December 31, 1919.....	1,735 71							
Surplus on December 31, 1920.....	667 79		16,008 02		15,143 65	26,570 14		1,467 63
Deficit on December 31, 1920.....		2,040 79		27,544 74				

<sup>1</sup>Sold to City of Placerville, November 15, 1920.

<sup>2</sup>Report not received in time to include figures in this report.

TABLE NO. 2—Continued.  
 ABSTRACT OF INCOME AND LOSS ACCOUNTS OF WATER CORPORATIONS OPERATING IN CALIFORNIA  
 DURING THE YEAR ENDING DECEMBER 31, 1920.

	Randallburg Water Company	Redondo Water Company	Redwood City Water Company	Rialto Domestic Water Company	Riverbank Water Company	Roseville Water Company	San Benito County Land and Water Company	San Dimas Charter Oak Domestic Water Company
Operating revenue.....	\$4,706 03	\$34,263 84	\$12,152 07	\$7,105 95	\$14,244 97	\$26,505 97	\$1,875 24	\$12,940 40
Operating expenses.....	9,130 79	24,961 51	10,045 03	4,724 28	11,984 55	19,478 07	2,385 66	12,168 09
Net operating revenue.....	\$2,335 76	\$9,302 33	\$2,107 04	\$2,381 67	\$2,260 72	\$8,027 90	\$510 42	\$772 31
Net operating loss.....		50 89	135 50			1,110 00		121 03
Nonoperating revenue.....								
Gross corporate income.....		\$9,353 22	\$2,242 54	\$2,381 67	\$2,260 72	\$8,137 90	\$510 42	\$893 34
Gross corporate loss.....								
<i>Deductions.</i>								
Nonoperating revenue deductions.....		\$10,000 00		\$2,935 00		\$6,000 00	\$3,870 15	
Interest accrued on funded debt.....		2 90		120 00			1,625 00	\$266 50
Other interest deductions.....				3 00				180 00
Rent deductions.....								29 53
Miscellaneous deductions.....	\$272 21							
Total deductions.....	\$272 21	\$10,002 90		\$3,068 00		\$6,000 00	\$5,495 15	\$476 03
Net corporate income for year.....			\$2,242 54		\$2,260 72	\$3,137 90	\$6,005 57	\$417 31
Net corporate loss for year.....	\$2,607 97	\$649 68	2,500 00	\$676 33				
Dividends.....		78						
Miscellaneous additions to surplus.....		32 12						
Miscellaneous deductions from surplus.....			838 40	1,309 61	2,173 53	9,113 77		15,869 79
Surplus on December 31, 1919.....	249 08					13,423 26		
Deficit on December 31, 1919.....		31,691 20	580 94	633 28	4,434 26	7,447 39	26,993 07	16,377 10
Surplus on December 31, 1920.....								
Deficit on December 31, 1920.....	2,358 89	\$2,372 22					\$2,998 64	



TABLE NO. 2—Continued.  
ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER CORPORATIONS OPERATING IN CALIFORNIA  
DURING THE YEAR ENDING DECEMBER 31, 1920.

	San Gabriel Valley Water Company	San Geronimo Valley Water Company	The San Joaquin and Kings River Canal and Irriga- tion Company, Incorporated.	San Geronimo Water Company	San Jose Water Works	Santa Clara Valley Water Company	Santa Clara Water and Irrigating Company	Santa Paula Water Works
Operating revenue.....	\$31,438 45	\$4,409 19	\$200,976 97	\$13,786 26	\$283,681 11	\$1,330 62	\$14,844 71	\$22,593 25
Operating expenses.....	34,088 26	8,268 27	114,562 14	9,771 66	159,055 06	3,409 86	7,807 15	14,411 86
Net operating revenue.....	\$17,353 19	\$3,767 06	\$86,394 83	\$4,014 60	\$124,596 06	\$2,579 23	\$7,037 56	\$8,181 37
Net operating loss.....	388 65		3,241 93		2,276 31	40 00	1,007 17	
Nonoperating revenue.....								
Gross corporate income.....	\$17,741 84	\$3,767 06	\$89,636 76	\$4,014 60	\$126,871 37	\$2,539 23	\$8,044 73	\$8,181 37
Gross corporate loss.....								
<i>Deductions.</i>								
Nonoperating revenue deductions.....	\$44 90							
Interest accrued on funded debt.....	23 75					\$300 00	\$1,187 88	
Other interest deductions.....	5,100 00		\$989 82	\$0 30	\$2,586 66		3,000 00	\$720 00
Rent deductions.....	63 79	\$45 55	1,507 41		747 12		1,032 72	
Miscellaneous deductions.....							1,877 90	40 00
Total deductions.....	\$5,232 44	\$45 55	\$2,377 23	\$0 30	\$3,333 77	\$300 00	\$7,108 30	\$760 00
Net corporate income for year.....	\$12,509 40	\$3,812 63	\$87,259 53	\$4,014 30	\$123,537 60	\$2,839 23	\$936 43	\$7,421 37
Net corporate loss for year.....								
Dividends.....			75,000 00		121,197 00			6,760 00
Miscellaneous additions to surplus.....	91 87		26,036 63	2 50	19,413 10			272 25
Miscellaneous deductions from surplus.....	108 66		180,359 87	21,096 83	842 50			51 24
Surplus on December 31, 1919.....	\$5,300 87				47,637 54			33,717 13
Deficit on December 31, 1919.....		4,117 35						
Surplus on December 31, 1920.....	97,793 48		143,683 77	26,113 63	68,598 74	66,288 44	87,807 29	34,609 51
Deficit on December 31, 1920.....		7,829 98				59,107 67	86,870 86	

TABLE NO. 2—Continued.  
 ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER CORPORATIONS OPERATING IN CALIFORNIA  
 DURING THE YEAR ENDING DECEMBER 31, 1920.

	Santa Rosa Water Works	Stationary Water Company	Sawtelle Water Company	South Feather Land and Water Company	South San Francisco Water Company	Spring Valley Water Company	The Stine Canal Company	Stockton and McClumme Canal Company
Operating revenue.....	\$16,773 70	\$6,100 87	\$12,099 17	\$11,650 51	\$49,167 21	\$3,974,380 56	\$3,614 92	\$25,901 17
Operating expenses.....	14,464 58	5,076 76	15,872 68	14,147 94	51,774 01	2,032,409 63	12,164 78	14,742 62
Net operating revenue.....	\$2,308 12	\$1,024 11	\$3,773 51	\$2,497 43	\$2,606 80	\$1,941,970 93	\$3,549 86	\$11,158 55
Net operating loss.....	416 96	.....	.....	472 65	2,764 63	339,805 88	.....	.....
Nonoperating revenue.....	\$2,725 07	\$1,024 11	\$3,773 51	\$2,024 78	\$157 83	\$2,281,776 81	\$3,549 86	\$11,158 55
Gross corporate income.....	.....	.....	.....	.....	.....	.....	.....	.....
Gross corporate loss.....	.....	.....	.....	.....	.....	.....	.....	.....
<i>Deductions.</i>								
Nonoperating revenue deductions.....	.....	.....	.....	.....	.....	\$77,835 73	.....	.....
Interest accrued on funded debt.....	.....	.....	.....	.....	.....	714,360 00	.....	\$6,240 00
Other interest deductions.....	.....	.....	.....	.....	.....	142,322 37	.....	2,218 84
Rent deductions.....	.....	.....	.....	.....	.....	13,011 90	.....	.....
Miscellaneous deductions.....	.....	.....	.....	.....	.....	18,678 20	.....	412 07
Total deductions.....	\$1,440 00	\$490 00	\$175 00	\$1,284 30	\$101 18	\$966,208 20	\$26 95	\$8,370 91
Net corporate income for year.....	\$1,265 07	\$544 11	\$3,948 51	\$3,309 08	\$56 65	\$1,315,568 61	\$3,576 81	\$2,287 64
Net corporate loss for year.....	.....	.....	.....	.....	.....	1,400,000 00	.....	.....
Dividends.....	.....	.....	.....	.....	.....	7,238 92	24 05	.....
Miscellaneous additions to surplus.....	.....	.....	.....	.....	.....	152,286 73	.....	107,806 26
Miscellaneous deductions from surplus.....	.....	.....	.....	.....	.....	2,753,283 75	.....	.....
Surplus on December 31, 1919.....	7,893 03	.....	25,781 01	6,001 76	8,499 43	.....	.....	.....
Surplus on December 31, 1920.....	8,980 88	5,646 25	22,902 00	2,364 18	8,559 28	2,523,892 55	11,011 32	9,654 16
Deficit on December 31, 1920.....	.....	5,102 14	.....	.....	.....	.....	14,564 08	113,073 78

TABLE NO. 2—Continued.  
 ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER CORPORATIONS OPERATING IN CALIFORNIA  
 DURING THE YEAR ENDING DECEMBER 31, 1920.

	St. Helena Water Company	Summit Lake Irrigation Company	Sutter- Butte Canal Company	Sweetwater Water Corporation	Sycamore Canon Water Company	Torrance Water, Light and Power Company	Utah Water and Improvement Company	Union Water Company
Operating revenue.....	\$8,418 08	\$4,275 65	\$224,580 00	\$111,267 60	\$339 47	\$23,583 18	\$13,288 91	\$12,888 28
Operating expenses.....	3,944 71	1,906 59	185,037 68	73,919 68	322 86	21,727 90	12,160 83	6,834 75
Net operating revenue.....	\$2,473 37	\$4,369 06	\$40,522 32	\$37,338 01	\$183 39	\$1,855 28	\$1,097 98	\$6,023 50
Net operating loss.....		47 53	8,443 47	6,194 03				
Nonoperating revenue.....								
Gross corporate income.....	\$2,473 37	\$4,416 59	\$37,965 79	\$43,492 04	\$183 39	\$1,855 28	\$1,097 98	\$6,023 50
Gross corporate loss.....								
<i>Deductions.</i>								
Nonoperating revenue deductions.....		\$3,838 63	\$4,482 13	\$1,447 97		\$6,900 00		
Interest accrued on funded debt.....			43,132 87	27,000 00				
Other interest deductions.....		1,326 25	8,517 85	791 03			\$2,800 00	
Rent deductions.....								
Miscellaneous deductions.....	\$3 90		1,857 75			2,004 60		
Total deductions.....	\$3 90	\$5,164 88	\$27,990 60	\$29,239 00		\$8,904 60	\$2,800 00	
Net corporate income for year.....	\$2,469 47			\$14,253 04		\$7,109 41	\$1,702 02	\$6,023 50
Net corporate loss for year.....		\$748 29	\$24 81		\$183 39			4,200 00
Dividends.....	3,018 75							
Miscellaneous additions to surplus.....			2,967 68	185 80			197 15	
Miscellaneous deductions from surplus.....			2,280 05	181 25			533 10	
Surplus on December 31, 1919.....	61,238 47						4,268 50	28,299 77
Deficit on December 31, 1919.....		17,688 13	567,101 97		298 37	34,336 17		
Surplus on December 31, 1920.....	60,689 19			14,257 59			2,230 83	30,123 27
Deficit on December 31, 1920.....		18,433 42	566,419 15		481 76	41,445 58		

TABLE NO. 2—Continued.  
 ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER CORPORATIONS OPERATING IN CALIFORNIA  
 DURING THE YEAR ENDING DECEMBER 31, 1920.

	The Union Water Company of California	Venice of America Water Company	Victorville Domestic Water Company	Visalia City Water Company	Washington Water and Light Company	Watsonville Water and Light Company	Western Water Company	West Riverside Canal Company
Operating revenue.....	\$145,127 45	\$15,059 05	\$2,209 95	\$39,644 09	\$4,635 19	\$43,124 28	\$446,576 47	\$17,000 48
Operating expenses.....	93,470 81	14,052 55	2,209 95	26,314 45	2,754 94	25,075 68	306,765 84	11,424 40
Net operating revenue.....	\$51,647 64	\$1,006 40		\$10,329 64	\$1,880 25	\$18,048 60	\$139,810 63	\$5,576 08
Net operating loss.....	5,569 79				49 23	567 27	8,024 56	439 97
Nonoperating revenue.....								
Gross corporate income.....	\$37,217 43	\$1,006 40		\$10,329 64	\$1,929 48	\$18,915 87	\$147,835 19	\$6,006 05
Gross corporate loss.....								
<i>Deductions.</i>								
Nonoperating revenue deductions.....	\$96 10						\$5,194 82	
Interest accrued on funded debt.....	51,000 00			\$4,800 00	\$4 72		42 30	\$3,600 00
Other interest deductions.....	59,510 67							27 33
Rent deductions.....								
Miscellaneous deductions.....	320 53			280 01		\$188 45	344 59	94 00
Total deductions.....	\$110,927 30			\$5,080 01	\$4 72	\$166 45	\$5,581 71	\$3,721 33
Net corporate income for year.....		\$1,006 40		\$5,249 63	\$1,924 76	\$18,449 42	\$142,253 48	\$2,284 72
Net corporate loss for year.....	53,709 87							
Dividends.....					960 00	12,500 00	248,000 00	
Miscellaneous additions to surplus.....	2,665 62			50			312,050 05	
Miscellaneous deductions from surplus.....	73 69			23 70	421 38		34,313 83	2,310 30
Surplus on December 31, 1919.....	851,876 78	4,268 95		3,029 61	1,372 65	16,761 59	87,808 29	25 58
Deficit on December 31, 1920.....		5,275 35		8,256 04	1,916 03	22,711 01	259,797 89	
Deficit on December 31, 1920.....	902,994 72							

TABLE NO. 2—Continued.  
ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER CORPORATIONS OPERATING IN CALIFORNIA  
DURING THE YEAR ENDING DECEMBER 31, 1920.

	West San Joaquin Valley Water Company	Whittier Water Company	Williams Water and Electric Company	Willits Water and Power Company	Willowbrook Water Company	Wilmington Water Company	Yolo Water and Power Company	Pacific Gas and Electric Company	Southern California Edison Company
Operating revenue.....	\$5,652 99	\$67,544 82	\$3,683 07	\$10,025 70	\$3,217 83	.....	\$15,897 28	\$643,870 75	\$35,440 32
Operating expenses.....	5,750 91	110,428 17	3,080 58	6,226 71	1,973 78	\$80 91	57,545 68	483,709 35	36,718 45
Net operating revenue.....	\$97 92	\$42,883 35	\$2 49	\$3,798 99	\$1,244 05	.....	\$41,648 40	\$158,161 40	.....
Nonoperating revenue.....	.....	2,930 47	.....	144 00	.....	.....	739 31	.....	\$1,278 13
Gross corporate income.....	\$97 92	\$30,942 88	\$2 49	\$3,932 99	\$1,244 05	.....	\$40,909 09	\$158,161 40	\$1,278 13
Deductions.									
Nonoperating revenue deductions.....	.....	\$202 74	.....	.....	.....	.....	.....	.....	.....
Interest accrued on funded debt.....	.....	7,875 00	.....	.....	.....	.....	\$119,600 00	.....	.....
Other interest deductions.....	.....	3,468 35	.....	.....	\$283 35	.....	7,635 72	.....	.....
Rent deductions.....	.....	2,046 10	.....	\$27 96	.....	.....	.....	.....	.....
Miscellaneous deductions.....	.....	.....	.....	375 00	.....	.....	.....	.....	.....
.....	.....	.....	.....	104 20	.....	.....	.....	.....	.....
Total deductions.....	.....	\$13,592 19	.....	\$637 16	\$283 35	.....	\$127,235 82	.....	.....
Net corporate income for year.....	.....	\$33,545 07	\$2 49	\$3,305 83	\$960 70	.....	\$108,144 91	\$158,161 40	\$1,278 13
Net corporate loss for year.....	\$97 92	60,000 00	.....	.....	.....	\$80 91	.....	.....	.....
Dividends.....	.....	23,354 81	.....	3,536 00	.....	.....	.....	.....	.....
Miscellaneous additions to surplus.....	9,974 53	1,798 92	.....	1,093 25	3 30	.....	2,908 14	.....	.....
Miscellaneous deductions from surplus.....	.....	.....	.....	79 02	.....	.....	7,318 40	.....	.....
Surplus on December 31, 1919.....	6,337 56	305,111 15	2,049 05	7,604 33	1,994 23	.....	87,365 34	.....	.....
Deficit on December 31, 1919.....	.....	.....	.....	.....	.....	403 21	.....	.....	.....
Surplus on December 31, 1920.....	16,214 17	213,181 97	2,051 54	8,418 30	2,958 23	484 12	269,920 51	.....	.....
Deficit on December 31, 1920.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

\*Transferred to electric table.

TABLE NO. 2—Continued.  
ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER CORPORATIONS OPERATING IN CALIFORNIA  
DURING THE YEAR ENDING DECEMBER 31, 1920.

	Bakersfield Water Company <sup>1</sup>	Hayward Water Company <sup>2</sup>	Kern Island Canal Company <sup>3</sup>	Western States Gas and Electric Company	Vacaville Water and Power Company	California Oregon Power Company <sup>4</sup>	Baldwin Park Domestic Water Company	Russian River Water Company	South Los Angeles Land and Water Company
Operating revenue.....	\$15,940 49	\$9,619 69	\$15,331 84	\$13,949 55	\$8,958 88	\$47,011 67	\$8,142 07	\$9,784 00	\$57,393 89
Operating expenses.....	12,768 32	10,425 78	10,286 79	18,345 70	7,232 02	53,202 39	11,732 50	9,422 38	47,809 92
Net operating revenue.....	\$3,174 17	\$906 09	\$5,065 05	\$2,396 15	\$1,726 84	\$6,190 72	\$3,560 43	\$361 62	\$9,393 97
Net operating loss.....									
Nonoperating revenue.....									
Gross corporate income.....	\$3,174 17	\$906 09	\$5,065 05	\$2,396 15	\$1,726 84	\$6,190 72	\$3,560 43	\$361 62	\$9,393 97
Gross corporate loss.....									
<i>Deductions.</i>									
Nonoperating revenue deductions.....									
Interest accrued on funded debt.....	\$375 00								\$2,343 09
Other interest deductions.....	220 88							\$312 98	132 42
Rent deductions.....	150 00							443 00	504 29
Miscellaneous deductions.....			\$249 05						
Total deductions.....	\$745 88		\$249 05					\$755 98	\$2,979 80
Net corporate income for year.....	\$2,428 59	\$906 09	\$4,816 00	\$2,396 15	\$1,726 84	\$6,190 72	\$3,560 43	\$394 36	\$6,414 17
Net corporate loss for year.....									6,000 00
Dividends.....									
Miscellaneous additions to surplus.....			125 76	\$2,396 15	\$1,726 84	\$6,190 72		346 20	14,213 82
Miscellaneous deductions from surplus.....	18 00								26,186 91
Surplus on December 31, 1919.....	35,771 96								
Deficit on December 31, 1919.....									
Surplus on December 31, 1920.....	38,183 84	\$906 09	4,941 76				3,560 43	1,664 31	13,386 26
Deficit on December 31, 1920.....								1,664 47	

<sup>1</sup>Sold to Bakersfield Water Works, May 15, 1920.

<sup>2</sup>Sold to City of Hayward, May 1, 1920.

<sup>3</sup>From October 7, 1920, when property was acquired of Kern Island Irrigating Canal Co.

<sup>4</sup>Transferred to electric table.

<sup>5</sup>Includes Oregon business.

TABLE NO. 2—Continued.  
ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WATER CORPORATIONS OPERATING IN CALIFORNIA  
DURING THE YEAR ENDING DECEMBER 31, 1920.

	Inglwood Water Company	Plymouth Water Company	Norato Utilities Company	Riverbend Gas and Water Company	Meaday Rancho Water Company	Midland Counties Public Service Corporation	San Joaquin Light and Power Corporation	Santa Cruz County Utilities	Totals
Operating revenue.....	\$33,591 13	\$2,760 00	\$1,086 84	\$4,600 10	\$4,426 67	\$3,455 55	\$22,876 90	\$5,789 34	\$12,225,249 83
Operating expenses.....	33,577 80	1,974 30	1,278 35	5,067 14	4,073 06	5,055 79	13,284 39	4,882 99	8,270,250 74
Net operating revenue.....	\$85 67	\$785 70	\$191 51	\$497 04	\$353 61	\$1,600 24	\$9,592 51	\$906 35	\$3,954,999 09
Net operating loss.....	4,457 57				6,480 02				620,626 73
Nonoperating revenue.....									
Gross corporate income.....	\$4,370 90	\$785 70	\$191 51	\$497 04	\$6,833 63	\$1,600 24	\$9,592 51	\$906 35	\$4,573,628 82
Gross corporate loss.....									
<i>Deductions.</i>									
Nonoperating revenue deductions.....					\$6,281 58				\$212,630 72
Interest accrued on funded debt.....	\$6,407 50				2,475 00				1,931,362 36
Other interest deductions.....	409 48	\$405 76			7,197 86				366,345 86
Rent deductions.....									35,599 27
Miscellaneous deductions.....	186 18								64,638 34
Total deductions.....	\$6,003 16	\$405 76			\$15,954 44				\$2,610,566 55
Net corporate income for year.....		\$379 94	\$191 51	\$497 04	\$9,120 81	\$1,600 24	\$9,592 51	\$906 35	\$1,965,062 27
Net corporate loss for year.....	\$1,632 26								2,407,271 63
Dividends.....	46,614 79				500 00				604,973 63
Miscellaneous additions to surplus.....	47,931 82	67 14							1,045,609 36
Miscellaneous deductions from surplus.....									1,403,458 81
Surplus on December 31, 1919.....	69,448 56	105 12			59,860 99				470,613 72
Deficit on December 31, 1919.....		207 68							
Surplus on December 31, 1920.....	72,397 85				68,481 80				
Deficit on December 31, 1920.....									

<sup>1</sup>Transferred to electric table.

<sup>2</sup>Transferred to gas table.

TABLE NO. 3.  
ABSTRACT OF OPERATING REVENUE OF WATER CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	The Anderson Canal Company	Anderson Water Company	Antelope Creek and Red Bluff Water Company	Artesian Water Company	Associated Water Company	August Oil Company	Bakersfield Water Works <sup>1</sup>	Bay Point Utilities Company
<i>Operating Revenue—Water.</i>								
Earnings from commercial sales:								
Commercial earnings—flat rate.....		\$1,797 05	\$17,820 88	\$8,663 40			\$23,292 16	\$4,729 26
Commercial earnings—metered rate.....		1,520 15	111 98		\$25,226 20		5,349 94	1,878 90
Earnings from industrial sales:								
Industrial sales—flat rate.....								
Industrial sales—metered rate.....			1,363 39		4,823 83	\$59,397 46	562 50	4,600 21
Earnings from municipal hydrants—rentals.....			876 99				4 55	
Earnings from sales for street sprinkling.....								
Earnings from sales to municipal departments.....			483 40					
Earnings from sales for irrigation.....	2,298 99		120 46				102 59	
Miscellaneous earnings from operation.....	22 60							
Total operating revenue—water.....	\$2,321 59	\$3,318 10	\$20,787 10	\$8,663 40	\$30,060 03	\$59,397 46	\$29,311 74	\$11,208 37
<i>Other Operating Revenue.</i>								
Profit on merchandise sales.....								
Profit on piping and connections.....								
Total other operating revenue.....								
Total operating revenue.....	\$2,321 59	\$3,318 10	\$20,787 10	\$8,663 40	\$30,060 03	\$59,397 46	\$29,311 74	\$11,208 37

<sup>1</sup>From May 15, 1920, property purchased from Bakersfield Water Company.





TABLE NO. 3—Continued.

ABSTRACT OF OPERATING REVENUE OF WATER CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Centerville Water Company	The Central Canal Company	Chico Water Supply Company	Citizens Land and Water Company of Upland	Citizens Water Company of Niles	Citizens Water Company of San Jacinto	City Water Company of Banning	City Water Company of Ocean Park
<i>Operating Revenue—Water.</i>								
Earnings from commercial sales:								
Commercial earnings—flat rate.....			\$31,212 92		\$3,404 47			\$16,703 55
Commercial earnings—metered rate.....			8,316 25	\$12,036 06			\$6,770 55	28,276 30
Earnings from industrial sales:								
Industrial sales—flat rate.....								
Industrial sales—metered rate.....	\$2,490 89			487 21	2,408 95			
Earnings from municipal hydrants—rentals.....			2,172 00	900 00	312 50		380 37	
Earnings from sales for street sprinkling.....			1,875 50		628 76			
Earnings from sales to municipal departments.....			498 50	282 65				44 50
Earnings from sales for irrigation.....		\$36,047 15			207 30	\$30,578 83		543 00
Miscellaneous earnings from operation.....		137 12		225 12		574 65		
Total operating revenue—water.....	\$2,490 89	\$26,174 27	\$44,075 17	\$13,931 03	\$3,961 98	\$31,153 48	\$6,150 92	\$45,567 35
<i>Other Operating Revenue.</i>								
Profit on merchandise sales.....				\$433 84				
Profit on piping and connections.....			\$93 45			\$123 80		
Total other operating revenue.....			\$93 45	\$433 84		\$123 80		
Total operating revenue.....	\$2,490 89	\$26,174 27	\$44,168 62	\$14,364 87	\$3,961 98	\$31,277 28	\$6,150 92	\$45,567 35

TABLE NO. 3—Continued.  
ABSTRACT OF OPERATING REVENUE OF WATER CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Charmont Domestic Water Company	Coalinga Consolidated Water Company	Compton Water and Lighting Company	Crescent Water Company	Conservative Water Company	Consolidated Canal Company	Consolidated Water Company of Pomona	Corona City Water Company
<i>Operating Revenue—Water.</i>								
Earnings from commercial sales:								
Commercial earnings—flat rate.....			\$2,438 12		\$4,756 21		\$11,417 02	\$455 80
Commercial earnings—metered rate.....	\$13,665 55		2,759 90		10,365 59		54,267 79	22,088 61
Earnings from industrial sales:								
Industrial sales—flat rate.....		\$628 00					3,871 65	
Industrial sales—metered rate.....		12,823 15			204 00		811 50	606 00
Earnings from municipal hydrants—rentals.....	1,200 00						58 00	
Earnings from sales for street sprinkling.....	5 85		142 60		8 91		3,215 72	490 00
Earnings from sales to municipal departments.....							6,738 98	
Earnings from sales for irrigation.....	1,008 68			\$16,414 30		\$69,439 87	1,258 88	
Miscellaneous earnings from operation.....								
Total operating revenue—water.....	\$15,880 08	\$13,451 15	\$5,338 62	\$16,414 30	\$24,334 71	\$69,439 87	\$81,739 54	\$23,630 21
<i>Other Operating Revenue.</i>								
Profit on merchandise sales.....								\$12 43
Profit on piping and connections.....	\$66 57							
Total other operating revenue.....	\$66 57							\$12 43
Total operating revenue.....	\$15,946 65	\$13,451 15	\$5,338 62	\$16,414 30	\$24,334 71	\$69,439 87	\$81,739 54	\$23,642 63

TABLE NO. 3—Continued.  
ABSTRACT OF OPERATING REVENUE OF WATER CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Coronado Water Company	Cottonwood Irrigation and Mining Company	The Cove Water Company	Crown Water Company	Crystal Springs Water Company	Cuyamaca Water Company	Davis Water Company	Delmar Water, Light and Power Company
<i>Operating Revenue—Water.</i>								
Earnings from commercial sales:								
Commercial earnings—flat rate.....	\$582 57		\$893 33	\$1,765 30	\$2,634 35			\$2,881 20
Commercial earnings—metered rate.....	55,161 28				1,920 65	\$28,368 42	\$4,868 52	
Earnings from industrial sales:								
Industrial sales—flat rate.....								
Industrial sales—metered rate.....	2,719 14							
Earnings from municipal hydrants—rentals.....	6,240 00				66 00			
Earnings from sales for street sprinkling.....	181 26							
Earnings from sales to municipal departments.....	335 55							
Earnings from sales for irrigation.....	6,113 96	\$897 85			41 15	47,660 69	31 23	5,795 17
Miscellaneous earnings from operation.....	345 62					187 15		
Total operating revenue—water.....	\$71,619 38	\$897 85	\$893 33	\$1,765 30	\$4,862 15	\$76,216 26	\$4,889 75	\$8,676 37
<i>Other Operating Revenue.</i>								
Profit on merchandise sales.....								\$10 10
Profit on piping and connections.....								1,782 00
Total other operating revenue.....								\$1,792 10
Total operating revenue.....	\$71,619 38	\$897 85	\$893 33	\$1,765 30	\$4,862 15	\$76,216 26	\$4,889 75	\$10,468 47

TABLE NO. 3—Continued.  
ABSTRACT OF OPERATING REVENUE OF WATER CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Diamond Ridge Water Company	East Bay Water Company	East Gardens Water Company	East Sacramento Water Company	The East Side Canal Company	East Side Canal and Irrigation Company	The Electric Water Company	El Segundo Water Company
<i>Operating Revenue—Water</i>								
Earnings from commercial sales:								
Commercial earnings—flat rate	\$291 25	\$12,353 01					\$75,996 98	
Commercial earnings—metered rate		1,750,508 84		\$2,218 06			5,181 88	\$5,618 15
Earnings from industrial sales:								
Industrial sales—flat rate	476 66							
Industrial sales—metered rate		371,528 02						
Earnings from municipal hydrants—rentals		1,193 04						
Earnings from sales for street sprinkling		1,237 40						263 20
Earnings from sales to municipal departments		54,535 34			\$5,820 90	\$13,794 81		
Earnings from sales for irrigation	1,016 30		\$6,477 55		31 07			2,065 15
Miscellaneous earnings from operation		214,497 26						
Total operating revenue—water	\$1,784 21	\$2,405,796 91	\$6,477 55	\$2,218 06	\$5,851 97	\$13,794 81	\$80,873 86	\$8,546 50
<i>Other Operating Revenue.</i>								
Profit on merchandise sales								
Profit on piping and connections		\$347 77						\$35 32
Total other operating revenue		\$347 77						\$35 32
Total operating revenue	\$1,784 21	\$2,406,144 68	\$6,477 55	\$2,218 06	\$5,851 97	\$13,794 81	\$80,873 86	\$8,581 82

TABLE NO. 3—Continued.  
 ABSTRACT OF OPERATING REVENUE OF WATER CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	El Modena Domestic Water Company	El Dorado Water Company	Escalon Water and Light Company	Etna Development Company	Euclid Avenue Water Company	Excelsior Water and Mining Company	Fairmount Water Company	Fairview Land and Water Company
<i>Operating Revenue—Water.</i>								
Earnings from commercial sales:								
Commercial earnings—flat rate.....	\$1,065 38	\$3,551 02	\$2,470 43	\$3,141 25		\$370 00	\$24,305 40	
Commercial earnings—metered rate.....		1,325 76						
Earnings from industrial sales:								
Industrial sales—flat rate.....		1,219 20		30 00				
Industrial sales—metered rate.....		300 80				3,404 20		
Earnings from municipal hydrants—rentals.....		474 29						
Earnings from sales for street sprinkling.....								
Earnings from sales to municipal departments.....		20,338 01		500 00	\$3,944 55	25,302 75		\$112 46
Earnings from sales for irrigation.....		75 00				148 75	1,317 59	100 00
Miscellaneous earnings from operation.....								
Total operating revenue—water.....	\$1,065 38	\$27,282 17	\$2,470 43	\$3,671 25	\$3,944 55	\$20,225 70	\$25,622 99	\$212 46
<i>Other Operating Revenue.</i>								
Profit on merchandise sales.....								
Profit on piping and connections.....								
Total other operating revenue.....								
Total operating revenue.....	\$1,065 38	\$27,282 17	\$2,470 43	\$3,671 25	\$3,944 55	\$20,225 70	\$25,622 99	\$212 46

TABLE NO. 3—Continued.  
ABSTRACT OF OPERATING REVENUE OF WATER CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Fall River Mills Water Company	The Farmers' Canal Company	Farmers' Irrigation Company	Fay Water Company	Felton Water Company	Foothill Ditch Company	Forest Grove Water Company	Fortuna Water Company
<i>Operating Revenue—Water.</i>								
Earnings from commercial sales:								
Commercial earnings—flat rate.....	\$699 55			\$181 80	\$775 50			\$1,480 05
Commercial earnings—metered rate.....				7,597 90			\$772 54	25 52
Earnings from industrial sales:								
Industrial sales—flat rate.....								
Industrial sales—metered rate.....								
Earnings from municipal hydrants—rentals.....								240 00
Earnings from sales for street sprinkling.....								19 44
Earnings from sales to municipal department.....						\$12,089 52		
Earnings from sales for irrigation.....		\$4,319 64	\$20,892 89					
Miscellaneous earnings from operation.....		25 42	117 08					
Total operating revenue—water.....	\$699 55	\$4,245 06	\$20,999 97	\$7,779 70	\$775 50	\$12,089 52	\$772 54	\$4,291 49
<i>Other Operating Revenue.</i>								
Profit on merchandise sales.....								
Profit on piping and connections.....								
Total other operating revenue.....								
Total operating revenue.....	\$699 55	\$4,245 06	\$20,999 97	\$7,779 70	\$-775 50	\$12,089 52	\$772 54	\$4,291 49

TABLE NO 3.—Continued.  
ABSTRACT OF OPERATING REVENUE OF WATER CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Francis Land and Water Company	Frederick Water Company	Fresno Canal and Land Corporation	Fresno City Water Corporation	Garden Grove City Water Company	The Cates Canal Company <sup>1</sup>	Glendale Consolidated Water Company	The Goode Lake Canal Company <sup>1</sup>
<i>Operating Revenue—Water.</i>								
Earnings from commercial sales:								
Commercial earnings—flat rate.....	\$5,187 19	\$632 35		\$201,768 65			\$2,276 71	
Commercial earnings—metered rate.....	591 97			27,445 55	\$1,861 06			
Earnings from industrial sales:								
Industrial sales—flat rate.....								
Industrial sales—metered rate.....	1,716 31							
Earnings from municipal hydrants—rentals.....	300 00	109 00		3,033 50				
Earnings from sales for street sprinkling.....				36 00				
Earnings from sales to municipal departments.....	124 63			3,041 16				
Earnings from sales for irrigation.....			\$140,354 47		244 98			
Miscellaneous earnings from operation.....				5,263 26	6 75			
Total operating revenue—water.....	\$7,920 10	\$734 35	\$140,354 47	\$240,588 11	\$2,111 79		\$2,276 71	
<i>Other Operating Revenue.</i>								
Profit on merchandise sales.....				\$113 35				
Profit on piping and connections.....				\$113 35				
Total other operating revenue.....				\$226 70				
Total operating revenue.....	\$7,920 10	\$734 35	\$140,354 47	\$240,701 46	\$2,111 79		\$2,276 71	

<sup>1</sup>No revenue.



TABLE NO. 3—Continued.  
ABSTRACT OF OPERATING REVENUE OF WATER CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Haines Canyon Water Company	Hanford Water Company	Hawthorne Electric and Water Company	Hemet Town Water Company	Hercules Water Company	Hornsea Beach Water Corporation	Heperia Water Company	Highland Domestic Water Company
<i>Operating Revenue—Water.</i>								
Earnings from commercial sales:								
Commercial earnings—flat rate		\$38,769 86	\$3,992 15	\$270 50	\$1,159 94		\$149 26	\$2,483 30
Commercial earnings—metered rate.		3,627 19	5,427 80	5,393 85	4,642 79		18-00	2,239 39
Earnings from industrial sales:								
Industrial sales—flat rate.	\$4,687 06		152 70	30 00				
Industrial sales—metered rate.			60 00	102 33	19,342 01	9,147 55	1,106 83	
Earnings from municipal hydrants—rentals.					403 92	251 90		
Earnings from sales for street sprinkling.								
Earnings from sales to municipal departments.		192 10		309 76				
Earnings from sales for irrigation.	3,880 07					4,622 95	60 34	220 87
Earnings from sales for irrigation.	3,085 07					70 75		
Miscellaneous earnings from operation.								
Total operating revenue—water.	\$11,652 19	\$40,589 15	\$9,632 65	\$6,106 44	\$25,448 66	\$36,382 30	\$1,334 43	\$4,943 56
<i>Other Operating Revenue.</i>								
Profit on merchandise sales.								\$242 31
Profit on piping and connections.								84 72
Total other operating revenue.								\$327 03
Total operating revenue.	\$11,652 19	\$40,589 15	\$9,632 65	\$6,106 44	\$25,448 66	\$36,382 30	\$1,334 43	\$5,270 59

TABLE NO. 3—Continued.  
 ABSTRACT OF OPERATING REVENUE OF WATER CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Hillsborough Water Company	The Hollister Water Company	Home Tract Water Company	Hornbrook Water Company	Huntington Beach Water Company	Imperial Utilities Corporation	Independence Water Company	Investment Water Company
<i>Operating Revenue—Water.</i>								
Earnings from commercial sales:								
Commercial earnings—flat rate			\$221 00	\$3,011 64	\$247 19	\$13,992 16	\$2,093 00	\$132 63
Commercial earnings—metered rate		\$19,426 05	676 44		15,782 09	21,315 67		4,190 74
Earnings from industrial sales:								
Industrial sales—flat rate	\$9,434 91					35 90		
Industrial sales—metered rate		2,510 35				23,306 25		
Earnings from municipal hydrants—rentals	149 50				1,914 00	48 00		
Earnings from sales for street sprinkling						356 64		
Earnings from sales to municipal departments		4,351 80				116 68		
Earnings from sales for irrigation		45 00	575 25			490 19		
Miscellaneous earnings from operation		6 00	13 44		155 00	2,473 02		
Total operating revenue—water	\$9,584 41	\$26,339 20	\$1,486 23	\$3,011 64	\$18,098 28	\$62,134 78	\$2,093 00	\$4,323 26
<i>Other Operating Revenue.</i>								
Profit on merchandise sales						\$68 41	\$351 27	
Profit on piping and connections								
Total other operating revenue						\$68 41	\$351 27	
Total operating revenue	\$9,584 41	\$26,339 20	\$1,486 23	\$3,011 64	\$18,098 28	\$62,203 19	\$2,444 27	\$4,323 26

TABLE NO. 3—Continued.  
 ABSTRACT OF OPERATING REVENUE OF WATER CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	The James and Dixon Canal Company	The James and Dixon Canal Company	The Joyce Canal Company	Kennett Water Company	Kerman Water Company	Kern Island Irrigating Canal Company <sup>1</sup>	Kern River Canal and Irrigating Company	Kings County Canal Company
<i>Operating Revenue—Water.</i>								
Earnings from commercial sales:								
Commercial earnings—flat rate				\$4,649 98	\$1,143 00			
Commercial earnings—metered rate								
Earnings from industrial sales:								
Industrial sales—flat rate				418 56		\$918 07		
Industrial sales—metered rate								
Earnings from municipal hydrants—rentals								
Earnings from sales for street sprinkling				18 00				
Earnings from sales to municipal departments				528 75	15,705 60	25,287 44	\$8,721 17	\$893 00
Earnings from sales for irrigation	\$6,754 20	\$180 16	\$228 05		3,941 40	308 18	43 37	
Miscellaneous earnings from operation	16 55							
Total operating revenue—water	\$6,771 15	\$180 16	\$228 05	\$5,612 29	\$30,850 00	\$26,513 69	\$8,763 54	\$893 00
<i>Other Operating Revenue.</i>								
Profit on merchandise sales				\$9 15				
Profit on piping and connections				57 21				
Total other operating revenue				\$66 36				
Total operating revenue	\$6,771 15	\$180 16	\$228 05	\$5,678 65	\$30,850 00	\$26,513 69	\$8,763 54	\$893 00

<sup>1</sup>Sold to Kern Island Canal Company, October 7, 1920.

TABLE NO. 3—Continued.  
 ABSTRACT OF OPERATING REVENUE OF WATER CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Kings River and Fresno Canal Company	Laguna Blanca Water Company	Lake Hemet Water Company	Lawndale Land and Water Company	The Lerdo Canal Company	Lone Oak Canal Company	Los Altos Water Company	Los Angeles County Water Works Company
<i>Operating Revenue—Water.</i>								
Earnings from commercial sales:								
Commercial earnings—flat rate.		\$136 00					\$235 00	
Commercial earnings—metered rate.		1,415 73	\$12,137 97				4,900 00	
Earnings from industrial sales:								
Industrial sales—flat rate.								\$4,943 85
Industrial sales—metered rate.			4,495 90	\$5,970 47				9,224 22
Earnings from municipal hydrants—rental.			300 00					333 60
Earnings from sales for street sprinkling.							525 20	
Earnings from sales to municipal departments.			465 08				482 55	
Earnings from sales for irrigation.	\$900 10	56 72	65,477 58		\$2,020 56	\$1,627 50		5,659 01
Miscellaneous earnings from operation.	1,500 00	76 00	296 46		22 60			
Total operating revenue—water.	\$2,400 10	\$1,693 45	\$83,172 95	\$5,970 47	\$2,043 16	\$ 1,627 50	\$6,142 75	\$20,060 68
<i>Other Operating Revenue.</i>								
Profit on merchandise sales.			\$81 68					
Profit on piping and connections.								
Total other operating revenue.			\$81 68					
Total operating revenue.	\$2,400 10	\$1,693 45	\$83,254 63	\$5,970 47	\$2,043 16	\$1,627 50	\$6,142 75	\$20,060 68

TABLE NO. 3—Continued.  
 ABSTRACT OF OPERATING REVENUE OF WATER CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Lucerne Water Company <sup>1</sup>	Madera Canal and Irrigation Company	Madera Electric Water Company	Manteca Water Works	The Marysville Water Company	Mentone Water Company	Motolumne River, Power and Water Company	Montebello Land and Water Company
<i>Operating Revenue—Water.</i>								
Earnings from commercial sales:								
Commercial earnings—flat rate.....			\$914 25	\$7,351 20	\$33,025 73		\$2,511 61	\$344 50
Commercial earnings—metered rate.....								
Earnings from industrial sales:								
Industrial sales—flat rate.....				750 00	1,498 00	\$48 00	2,061 47	
Industrial sales—metered rate.....				385 00	2,235 41	655 06		
Earnings from municipal hydrants—rentals.....					372 86			
Earnings from sales for street sprinkling.....					673 10			
Earnings from sales to municipal departments.....					3,808 54		327 30	20,816 68
Earnings from sales for irrigation.....		\$14,655 22		6 00				96 06
Miscellaneous earnings from operation.....								
Total operating revenue—water.....		\$14,655 22	\$914 25	\$8,492 20	\$41,413 63	\$703 06	\$4,900 38	\$21,457 23
<i>Other Operating Revenue.</i>								
Profit on merchandise sales.....							\$410 00	\$20 45
Profit on piping and connections.....								489 86
Total other operating revenue.....							\$410 00	\$510 32
Total operating revenue.....		\$14,655 22	\$914 25	\$8,492 20	\$41,413 63	\$703 06	\$5,310 38	\$21,967 55

<sup>1</sup>No revenue.

## REPORT OF CALIFORNIA RAILROAD COMMISSION.

TABLE NO. 3—Continued.  
ABSTRACT OF OPERATING REVENUE OF WATER CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Montecito Valley Water Company	Monterey County Water Company	The Monterey County Water Works	Moore Park Farmers' Water Company <sup>1</sup>	Moore Park Water, Light and Power Company	Mountain Light and Water Company <sup>2</sup>	Mountain Power Company	Mountain Water Company
<i>Operating Revenue—Water.</i>								
Earnings from commercial sales:								
Commercial earnings—flat rate.....	\$542 65						\$4,072 15	
Commercial earnings—metered rate.....	2,325 80		\$74,672 69			\$1,629 47	969 00	\$4,866 23
Earnings from industrial sales:								
Industrial sales—flat rate.....								
Industrial sales—metered rate.....								
Earnings from municipal hydrants, rentals.....			27,198 74		\$1,980 95		2,100 00	
Earnings from sales for street sprinkling.....			5,220 00					
Earnings from sales to municipal departments.....			1,570 80					
Earnings from sales for irrigation.....			584 77					
Earnings from sales for fire protection.....								
Miscellaneous earnings from operation.....			1,374 32					45 00
Total operating revenue—water.....	\$2,868 45	\$3,866 25	\$110,571 32		\$1,980 95	\$1,629 47	\$7,141 15	\$4,931 23
<i>Other Operating Revenue.</i>								
Profit on merchandise sales.....			\$3,486 44					
Profit on piping and connections.....			567 78					
Total other operating revenue.....			\$3,054 22					
Total operating revenue.....	\$2,868 45	\$3,866 25	\$113,625 54		\$1,980 95	\$1,629 47	\$7,141 15	\$4,931 23

<sup>1</sup>Not operating.<sup>2</sup>Sold to Santa Cruz County Utilities, May 1, 1920.

TABLE NO. 3—Continued.  
 ABSTRACT OF OPERATING REVENUE OF WATER CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Murphy Water, Ice and Light Company	Napa City Water Company	Natomas Water Company	Newman Water Works Company	Northern Oil Company	Northern Water and Power Company	North Fork Ditch Company	North Moneta Garden Lands Water Company
Earnings from commercial sales:								
Commercial earnings—flat rate:	\$16,833 80	\$38,638 19	\$4,496 70	\$7,056 30	\$36,812 57		\$161 00	
Commercial earnings—metered rate:				1,827 99				
Earnings from industrial sales:								
Industrial sales—flat rate:			23,054 85					\$1,358 85
Industrial sales—metered rate:		3,551 31						
Earnings from municipal hydrants:		2,905 50		984 00				
Earnings from sales for street sprinkling:		1,488 42		554 80				
Earnings from sales to municipal departments:		1,528 25		116 50				
Earnings from sales for irrigation:			7,607 75			\$100 00	34,003 30	377 08
Miscellaneous earnings from operation:								
Total operating revenue—water:	\$16,833 80	\$48,011 67	\$35,059 30	\$10,239 39	\$36,812 57	\$100 00	\$34,764 30	\$1,735 93
Other Operating Revenue:								
Profit on merchandise sales:		\$1,142 95						\$4 00
Profit on piping and connections:								\$4 00
Total other operating revenue:		\$1,142 95						
Total operating revenue:	\$16,833 80	\$49,154 62	\$35,059 30	\$10,239 39	\$36,812 57	\$100 00	\$34,764 30	\$1,739 93

TABLE NO. 3—Continued.  
ABSTRACT OF OPERATING REVENUE OF WATER CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	North Sacramento Light and Water Company	Oak Park Water Company	Ocean View Land and Water Company	Orange Home Water Company <sup>1</sup>	Palm Valley Water Company	Pasadena Consolidated Water Company	Patterson City Water Company	Peninsula Water Company
<i>Operating Revenue—Water.</i>								
Earnings from commercial sales:								
Commercial earnings—flat rate.....	\$80 00	\$41,174 91	\$2,715 36		\$2,208 71	\$7,817 16	\$2,457 95	\$3,503 10
Commercial earnings—metered rate.....	2,865 30						82 28	23,012 52
Earnings from industrial sales:								
Industrial sales—flat rate.....								
Industrial sales—metered rate.....								
Earnings from municipal hydrants—rentals.....			228 00				17 00	1,180 95
Earnings from sales for street sprinkling.....							119 00	1,188 00
Earnings from sales to municipal departments.....								27 88
Earnings from sales for irrigation.....		1,173 76	112 43					46 00
Miscellaneous earnings from operation.....		85 70	58 16		692 97	17,173 14	597 10	
Total operating revenue—water.....	\$2,865 30	\$42,434 37	\$3,113 95		\$2,901 68	\$24,990 30	\$3,273 33	\$33,968 45
<i>Other Operating Revenue.</i>								
Profit on merchandise sales.....			\$15 44					
Profit on piping and connections.....			\$15 44					
Total other operating revenue.....			\$31 88					
Total operating revenue.....	\$2,865 30	\$42,434 37	\$3,120 39		\$2,901 68	\$24,990 30	\$3,273 33	\$33,968 45

<sup>1</sup>Report not received in time to include figures in this report.



TABLE NO. 3—Continued.  
 ABSTRACT OF OPERATING REVENUE OF WATER CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Peoples' Water Company of Palms	Petaluma Power and Water Company	The Pioneer Canal Company	Placerville Water Works <sup>1</sup>	The Plunkett Canal Company	Port Costa Water Company	Portola Water Company <sup>2</sup>	Puebla City Water Company
<i>Operating Revenue—Water.</i>								
Earnings from commercial sales:								
Commercial earnings—flat rate.....	\$11,566 24	\$5,323 85		\$5,255 14		\$1,428 39		\$3,089 50
Commercial earnings—metered rate.....		23,509 00				26,101 52		
Earnings from industrial sales:								
Industrial sales—flat rate.....						660 20		
Industrial sales—metered rate.....	9,014 26	3,757 70				51,545 68		
Earnings from municipal hydrants, rentals.....	864 00	2,600 00				582 86		
Earnings from sales for street sprinkling.....						108 15		
Earnings from sales to municipal departments.....		520 65				21,371 30		
Earnings from sales for irrigation.....			\$5,280 33		\$2,553 90			\$34 75
Miscellaneous earnings from operation.....			25 42		42 80	26 00		
Total operating revenue—water.....	\$21,444 50	\$35,711 20	\$5,314 75	\$5,255 14	\$2,601 46	\$101,824 04		\$4,024 25
<i>Other Operating Revenue.</i>								
Profit on merchandise sales.....								
Profit on piping and connections.....								
Total other operating revenue.....								
Total operating revenue.....	\$21,444 50	\$35,711 20	\$5,314 75	\$5,255 14	\$2,601 46	\$101,824 04		\$4,024 25

<sup>1</sup>Sold to City of Placerville, November 15, 1920.

<sup>2</sup>Report not received in time to include figures in this report.

TABLE NO. 3.—Continued.  
 ABSTRACT OF OPERATING REVENUE OF WATER CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1930.

	Randsburg Water Company	Redondo Water Company	Redwood City Water Company	Rialto Domestic Water Company	Riverbank Water Company	Roseville Water Company	San Benito County Land and Water Company	San Dimas Charles Oak Domestic Water Company
<i>Operating Revenue—Water.</i>								
Earnings from commercial sales:								
Commercial earnings—flat rate.....	\$2,654 00	\$228 00			\$635 60		\$1,875 34	
Commercial earnings—metered rate.....	967 83	26,101 19		\$7,105 95	4,519 09	\$34,918 00		\$12,390 53
Earnings from industrial sales:								
Industrial sales—flat rate.....		144 00						
Industrial sales—metered rate.....	3,183 20	3,399 45			9,000 28	1,035 00		
Earnings from municipal hydrants, rentals.....		2,000 04				330 15		
Earnings from sales for street sprinkling.....						222 83		
Earnings from sales to municipal departments.....		690 35	\$12,152 07					
Earnings from sales for irrigation.....		1,648 80						
Miscellaneous earnings from operation.....								670 58
Total operating revenue—water.....	\$6,795 03	\$34,191 53	\$12,152 07	\$7,105 95	\$14,544 97	\$36,505 97	\$1,875 34	\$12,940 40
<i>Other Operating Revenue.</i>								
Profit on merchandise sales.....		\$14 63						
Profit on piping and connections.....		57 58						
Total other operating revenue.....		\$72 01						
Total operating revenue.....	\$6,795 03	\$34,263 54	\$12,152 07	\$7,105 95	\$14,544 97	\$36,505 97	\$1,875 34	\$12,940 40

TABLE NO. 3—Continued.  
ABSTRACT OF OPERATING REVENUE OF WATER CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	San Gabriel Valley Water Company	San Geronimo Valley Water Company	The San Joaquin and Kings River Canal and Irrigation Company, Incorporated	San Geronimo Water Company	San Jose Water Works	Santa Clara Valley Water Company	Santa Clara Water and Irrigating Company	Santa Paula Water Works
<i>Operating Revenue—Water.</i>								
Earnings from commercial sales:								
Commercial earnings—flat rate.....	\$272 86	\$4,177 65	\$2,062 10	\$139 24	\$50,173 52	.....	.....	\$1,390 60
Commercial earnings—metered rate.....	26,199 08	321 54	.....	7,564 58	201,474 09	.....	.....	13,531 15
Earnings from industrial sales:								
Industrial sales—flat rate.....	.....	.....	2,400 00	.....	.....	.....	.....	1,000 00
Industrial sales—metered rate.....	.....	.....	.....	3,732 16	.....	.....	.....	2,440 00
Earnings from municipal hydrants—rentals.....	374 50	.....	.....	108 00	10,522 25	.....	.....	.....
Earnings from sales for street sprinkling.....	.....	.....	.....	.....	7,753 49	.....	.....	.....
Earnings from sales to municipal departments.....	20 25	.....	.....	.....	6,092 80	.....	.....	156 00
Earnings from sales for irrigation.....	22,358 67	.....	103,793 87	2,242 28	.....	.....	.....	3,964 28
Miscellaneous earnings from operation.....	.....	.....	2,731 00	.....	1,544 42	.....	.....	12 37
Total operating revenue—water.....	\$43,225 36	\$4,499 19	\$200,976 97	\$13,786 26	\$277,560 57	\$1,330 63	\$14,844 71	\$22,544 40
<i>Other Operating Revenue.</i>								
Profit on merchandise sales.....	\$321 39	.....	.....	.....	.....	.....	.....	\$49 85
Profit on piping and connections.....	2,891 70	.....	.....	.....	\$6,090 54	.....	.....	.....
Total other operating revenue.....	\$3,213 09	.....	.....	.....	\$6,090 54	.....	.....	\$49 85
Total operating revenue.....	\$51,438 45	\$4,499 19	\$200,976 97	\$13,786 26	\$283,651 11	\$1,330 62	\$14,844 71	\$22,593 25

TABLE NO. 3—Continued.  
 ABSTRACT OF OPERATING REVENUE OF WATER CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Santa Rosa Water Works	Sacramento Water Company	Sawtelle Water Company	South Feather Land and Water Company	South San Francisco Water Company	Spring Valley Water Company	The Stine Canal Company	Stockton and Mokelumne Canal Company
<i>Operating Revenue—Water.</i>								
Earnings from commercial sales:								
Commercial earnings—flat rate	\$7,468 25	\$723 25	\$1,100 50					
Commercial earnings—metered rate	4,204 74	4,563 21	10,873 95			\$3,085,991 68		
Earnings from industrial sales:								
Industrial sales—flat rate	16 32					5,766 15		
Industrial sales—metered rate	2,568 81				31,151 54	583,886 20		
Earnings from municipal hydrants—rentals	300 00		60 60			131,947 98		
Earnings from sales for street sprinkling		558 32				4,363 30		
Earnings from sales to municipal departments	519 00		64 12			106,592 06		
Earnings from sales for irrigation				\$11,650 51			\$8,586 67	\$25,901 17
Earnings from sales for irrigation						56,834 17	28 25	
Miscellaneous earnings from operation								
Total operating revenue—water	\$10,692 80	\$5,843 78	\$12,099 17	\$11,650 51	\$49,167 21	\$3,974,380 56	\$8,614 92	\$25,901 17
<i>Other Operating Revenue.</i>								
Profit on merchandise sales	\$79 90	\$119 80						
Profit on piping and connections		137 70						
Total other operating revenue	\$79 90	\$257 09						
Total operating revenue	\$10,772 70	\$6,100 87	\$12,099 17	\$11,650 51	\$49,167 21	\$3,974,380 56	\$8,614 92	\$25,901 17

TABLE NO. 3—Continued.  
ABSTRACT OF OPERATING REVENUE OF WATER CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	St. Helena Water Company	Summit Irrigation Company	Sutter Butte Canal Company	Sweetwater Water Corporation	Sycamore Canon Water Company	Torrance Water, Light and Power Company	Utah Water and Improvement Company	Union Water Company
<i>Operating Revenue—Water.</i>								
Earnings from commercial sales:								
Commercial earnings—flat rate.....	\$203 50				\$339 47	\$6,066 96	\$4,031 35	\$4,151 40
Commercial earnings—metered rate.....	6,904 85						5,911 85	5,126 25
Earnings from industrial sales:								
Industrial sales—flat rate.....				\$102,414 51			35 00	3,275 70
Industrial sales—metered rate.....				6,439 67			1,786 43	
Earnings from municipal hydrants—rentals.....	1,239 50			1,964 25			306 00	
Earnings from sales for street sprinkling.....	170 23			439 26			613 45	10 25
Earnings from sales to municipal departments.....							422 22	288 20
Earnings from sales for irrigation.....		\$6,275 65	\$234,560 00			2,787 88		
Miscellaneous earnings from operation.....								
Total operating revenue—water.....	\$8,418 08	\$6,275 65	\$234,560 00	\$111,257 69	\$339 47	\$23,583 18	\$13,106 30	\$12,551 80
<i>Other Operating Revenue.</i>								
Profit on merchandise sales.....							\$152 61	\$6 45
Profit on piping and connections.....								
Total other operating revenue.....							\$152 61	\$6 45
Total operating revenue.....	\$8,418 08	\$6,275 65	\$234,560 00	\$111,257 69	\$339 47	\$23,583 18	\$13,258 91	\$12,558 25

TABLE NO. 3—Continued.  
 ABSTRACT OF OPERATING REVENUE OF WATER CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	The Union Water Company of California	Venice of America Water Company	Victorville Domestic Water Company	Visalia City Water Company	Washington Water and Light Company	Watsonville Water and Light Company	Western Water Company	West Riverside Canal Company
<i>Operating Revenue—Water.</i>								
Earnings from commercial sales:								
Commercial earnings—flat rate	\$1,098 75	\$3,938 25	\$1,570 50	\$30,087 61	\$4,635 19	\$39,703 33		
Commercial earnings—metered rate	55,236 41	10,218 65	729 45			6,075 43	\$50,537 20	
Earnings from industrial sales:								
Industrial sales—flat rate	53,437 71			2,703 00		783 85		
Industrial sales—metered rate	4,424 68			2,592 47			394,978 47	
Earnings from municipal hydrants—rentals	110 78	36 00				1,483 60		
Earnings from sales for street sprinkling	8,039 65	221 55		3,705 00		1,413 75	894 80	
Earnings from sales to municipal departments	4,500 40	644 30				3,422 09		\$16,716 82
Earnings from sales for irrigation	13,281 26			512 90		242 30	168 00	283 86
Miscellaneous earnings from operation								
Total operating revenue—water	\$145,109 63	\$15,059 05	\$2,299 95	\$39,601 04	\$4,635 19	\$43,124 28	\$446,576 47	\$17,000 48
<i>Other Operating Revenue.</i>								
Profit on merchandise sales	\$17 82			\$43 05				
Profit on piping and connections								
Total other operating revenue	\$17 82			\$43 05				
Total operating revenue	\$145,127 45	\$15,059 05	\$2,299 95	\$39,644 09	\$4,635 19	\$43,124 28	\$446,576 47	\$17,000 48

TABLE NO. 3—Continued.  
ABSTRACT OF OPERATING REVENUE OF WATER CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	West San Joaquin Valley Water Company	Whittier Water Company	Williams Water and Electric Company	Willits Water and Power Company	Willowbrook Water Company	Wilmington Water Company <sup>1</sup>	Yolo Water and Power Company	Pacific Gas and Electric Company	Southern California Edison Company
<i>Operating Revenue—Water.</i>									
Earnings from commercial sales:									
Commercial earnings—flat rate.....	\$1,786 81	\$123 00	\$1,332 45	\$7,686 30	\$3,217 83			\$211,701 08	\$22,601 94
Commercial earnings—metered rate.....	2,888 21	2,356 03	2,350 62					102,912 00	
Earnings from industrial sales:									
Industrial sales—flat rate.....	132 00	7,147 41		1,327 40				8,731 92	3,160 10
Industrial sales—metered rate.....	9 00			622 26				46,979 59	
Earnings from municipal hydrants—retails.	542 84			78 75					
Earnings from sales for street sprinkling.	30 50								
Earnings from sales to municipal depart- ments.....	292 48			296 00					86 52
Earnings from sales for irrigation.....		39,713 16						30,035 25	
Miscellaneous earnings from operation.....	1 15	18,206 22		15 00			\$15,807 28	197,236 68	8,145 08
Total operating revenue—water.....	\$5,652 99	\$67,544 82	\$3,683 07	\$10,025 70	\$3,217 83		\$15,807 28	\$643,870 75	\$ 35,440 32
<i>Other Operating Revenue.</i>									
Profit on merchandise sales.....									
Profit on piping and connections.....									
Total other operating revenue.....									
Total operating revenue.....	\$5,652 99	\$67,544 82	\$3,683 07	\$10,025 70	\$3,217 83		\$15,807 28	\$643,870 75	\$35,440 32

<sup>1</sup>No revenue.

<sup>2</sup>Includes \$5,534.49 interdepartment revenue.

TABLE NO. 3—Continued.  
ABSTRACT OF OPERATING REVENUE OF WATER CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Bakersfield Water Company <sup>1</sup>	Hayward Water Company <sup>2</sup>	Kern Island Canal Company <sup>3</sup>	Western States Gas and Electric Company	Vacaville Water and Power Company	California Oregon Power Company <sup>4</sup>	Baldwin Park Domestic Water Company	Russian River Water Company	South Los Angeles Land and Water Company
<i>Operating Revenue—Water.</i>									
Earnings from commercial sales:									
Commercial earnings—flat rate.....	\$13,388 15			\$12,107 16	\$5,387 06	\$19,591 23			\$5,427 08
Commercial earnings—metered rate.....	2,173 44	\$6,970 72			2,477 59	22,840 45	4,723 50	9,784 00	42,655 59
Earnings from industrial sales:									
Industrial sales—flat rate.....		1,335 18	\$281 93			1,104 35			517 25
Earnings from municipal hydrants—rentals.....		1,010 00			780 00	2,719 15	2,047 89		7,941 47
Earnings from sales for street sprinkling.....	303 00	16 56		19 83	170 21	105 75			
Earnings from sales to municipal departments.....	1 90					150 12			
Earnings from sales for irrigation.....		72 40	15,016 84	322 56	144 00	494 90	1,370 68		663 50
Miscellaneous earnings from operation.....	74 00		33 07	1,500 00					
Total operating revenue—water.....	\$15,940 49	\$9,404 86	\$15,331 84	\$13,949 55	\$8,958 86	\$47,005 95	\$8,142 07	\$9,784 00	\$57,203 89
<i>Other Operating Revenue.</i>									
Profit on merchandise sales.....		\$214 83				\$5 72			
Profit on piping and connections.....									
Total other operating revenue.....		\$214 83				\$5 72			
Total operating revenue.....	\$15,940 49	\$9,619 69	\$15,331 84	\$13,949 55	\$8,958 86	\$47,011 67	\$8,142 07	\$9,784 00	\$57,203 89

<sup>1</sup>Sold to Bakersfield Water Works, May 15, 1920.

<sup>2</sup>Sold to City of Hayward, May 1, 1920.

<sup>3</sup>Acquired property of Kern Island Irrigating Canal Company, October 7, 1920.

<sup>4</sup>Includes Oregon business.



TABLE NO. 3—Concluded.  
ABSTRACT OF OPERATING REVENUE OF WATER CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Inglewood Water Company	Plymouth Water Company	Novato Utilities Company	Riverhead Gas and Water Company	Machio Rancho Water Company	Midland County Public Service Corporation	San Joaquin Light and Power Corporation	Santa Cruz County Utilities	Totals
<i>Operating Revenue—Water.</i>									
Earnings from commercial sales:									
Commercial earnings—flat rate.....	\$5 40	\$2,760 00	\$1,086 84	\$4,600 10	\$4,426 67	\$3,455 55	\$10,794 93	\$2,780 00	\$1,116,923 68
Commercial earnings—metered rate.....	33,555 73						2,767 97	3,069 34	6,514,517 80
Earnings from industrial sales:									
Industrial sales—flat rate.....									182,233 94
Industrial sales—metered rate.....							324 00		1,932,065 06
Earnings from municipal hydrants—rentals.....									201,081 14
Earnings from sales for street sprinkling.....									30,453 97
Earnings from sales to municipal depart- ments.....									265,702 71
Earnings from sales for irrigation.....									1,578,120 20
Miscellaneous earnings from operation.....									386,036 87
Total operating revenue—water.....	\$33,591 13	\$2,760 00	\$1,086 84	\$4,600 10	\$4,426 67	\$3,455 55	\$22,876 90	\$5,789 34	\$12,205,941 96
<i>Other Operating Revenue.</i>									
Profit on merchandise sales.....									\$4,740 95
Profit on piping and connections.....									14,567 02
Total other operating revenue.....									\$19,307 97
Total operating revenue.....	\$33,591 13	\$2,760 00	\$1,086 84	\$4,600 10	\$4,426 67	\$3,455 55	\$22,876 90	\$5,789 34	\$12,225,249 93

TABLE NO. 4.  
ABSTRACT OF OPERATING EXPENSES CLASS "A" WATER CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	San Joaquin Light and Power Corporation	East Bay Water Company	Fresno Canal and Land Corporation	Fresno City Water Corporation	Pacific Gas and Electric Company	The San Joaquin and Kings River Canal and Irrigation Company, Incorporated	San Jose Water Works	Southern California Edison Company	Spring Valley Water Company
<i>Source of Water Supply.</i>									
Superintendence.....		\$2,359 98			\$400 46				\$21,627 60
Operating labor.....		2,468 51			61 59			\$3 61	15,776 86
Operating supplies and expenses.....		6,520 96			3 04			1 46	7,344 47
Water purchased for resale.....		17,106 16							
Repairs to water supply buildings and fixtures.....		3,821 54							
Repairs to surface source of supply facilities.....		1,160 81			101 10		71 83	23 76	3,770 26
Repairs to ground source of water supply.....	\$25 24	1,633 55			2,790 09		302 80	1—43 16	21,479 27
Total source of water supply expenses.....	\$25 24	\$34,071 50			\$3,416 28		\$7,755 87	\$13 03	\$75,950 42
<i>Pumping.</i>									
Superintendence.....	\$651 45	\$4,180 67		\$553 40	\$3,380 93				
Pumping labor.....	1,064 33	98,061 32		12,233 10	28,094 67		\$6,795 43	\$2,486 81	\$133,642 79
Miscellaneous labor.....	1,997 22	74 05		4,834 51	4,091 85		163 76		1,014 56
Fuel for steam.....		89,217 56			4,956 93				150,160 47
Power purchased.....		197,960 05		97,911 62	28,571 36		21,766 87	12,777 91	64,335 97
Lubricants, etc.....	35 10	1,112 68			13,245 87		23 75	153 10	2,506 33
Miscellaneous pumping station supplies and expenses.....	2 48	8,608 88		1,046 29	2,221 55		727 75	159 30	8,222 05
Repairs to primary pumping equipment.....	306 26	35,474 73		2,368 61	8,645 10		267 75	532 49	8,117 50
Repairs to boilers and boiler plant equipment.....								2—4 92	2,307 25
Repairs to miscellaneous pumping station equipment.....		2,092 73			2,410 62		444 50		
Repairs to pumping station buildings, fixtures and grounds.....	78	1,233 05			214 25			625 99	532 04
Total pumping expenses.....	404 72	2,092 73		1,978 95	3,494 22		42 25	197 56	5,992 95
<i>Purification.</i>									
Purification labor.....	\$4,862 33	\$441,538 35		\$120,926 56	\$69,327 35		\$33,222 06	\$16,928 24	\$376,831 91
Purification supplies and expenses.....		\$17,639 25							
Repairs to purification plant and structures.....		9,168 02					\$989 30	\$251 42	\$5,757 72
Total purification expenses.....		1,484 72					476 31	27 70	4,811 58
							3 70	9 70	613 71
		\$28,291 99					\$1,488 31	\$288 91	\$11,183 01

OPERATING EXPENSES CLASS "A" WATER CORPORATIONS.

<i>Transmission and Distribution.</i>					
Superintendence.....	\$16 61	\$10,387 52		\$3,248 63	\$90,673 31
Patrolling storage facilities.....					69,880 63
Meter and fitting department expenses and supplies.....	55 06	35,703 54			
Street department expenses and supplies.....		2,800 68		2,066 50	
Customers' premises expenses.....	210 18				
Miscellaneous supplies and expenses.....		5,550 35		14 11	
Repairs to transmission mains and canals.....		12,832 04		1,769 92	
Repairs to reservoirs, tanks and standpipes.....	181 12	987 63		33 87	
Repairs to distribution mains and canals.....	183 80	47,903 41		3,057 78	
Repairs to service.....		21,897 41	\$65,816 69	3,450 89	
Repairs to hydrants.....	76 81	731 11			281 84
Repairs to fountains and troughs.....					
Total transmission and distribution expenses.....	\$703 57	\$138,794 02	\$65,816 69	\$13,660 74	\$246,858 39
<i>Commercial Expenses.</i>					
Collections, reading meters, etc.....	\$748 00	\$137,082 52		\$5,622 53	\$7 970 44
Promotion of business, salaries and expenses.....	660 50	11,132 92		286 55	239 14
Total commercial expenses.....	\$1,408 50	\$148,215 44		\$5,909 08	\$8,209 58

<sup>11</sup>Irrigating Company. Unable to segregate accounts to Commission's classification.

<sup>2</sup>Credit item.

TABLE NO. 4—Continued.  
ABSTRACT OF OPERATING EXPENSES CLASS "A" WATER CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Sutter-Butte Canal Company	The Union Water Company of California	Western Water Company	Yolo Water and Power Company	Port Costa Water Company	Sweetwater Water Company	Midland Counties Public Service Corporation	Total
<i>Source of Water Supply.</i>								
Superintendence.....				\$1,990 11		\$225 41		\$26,640 81
Operating labor.....		\$7 25		1,080 00		1,167 61		27,729 72
Operating supplies and expenses.....				3 10		408 92		13,481 65
Water purchased for resale.....								47,146 84
Repairs to water supply buildings and fixtures.....			\$30,040 69					8,231 04
Repairs to surface source of supply facilities.....					\$343 14	200 52		28,363 82
Repairs to ground source of water supply.....		4 40	9 49		2,887 83	180 41	\$5 50	13,384 92
Total source of water supply expenses.....		\$11 65	\$30,050 18	\$3,043 21	\$3,402 76	\$2,182 87	\$5 50	\$159,928 51
<i>Pumping.</i>								
Superintendence.....	\$4,911 45	\$10,504 47	\$3,594 97		\$2,079 95			\$14,341 37
Pumping labor.....	2,988 47	894 25	36,871 83		7,230 95		\$533 59	346,530 84
Miscellaneous labor.....	2,896 35		284 92		72 28		98 44	20,140 63
Fuel for steam.....	5,212 80	21,309 81	4,082 07					261,283 38
Power purchased.....	753 86	269 14	43,320 04		14,734 36		1,100 97	509,001 36
Lubricants, etc.....	7,735 89	2,110 23	5,477 37		259 31		20 00	23,798 49
Miscellaneous pumping station supplies and expenses.....	680 78	2,587 96	2,964 24		873 89		2 73	34,064 48
Repairs to primary pumping equipment.....			18,518 06		1,092 63		60 57	79,452 15
Repairs to boilers and boiler plant equipment.....		10 80	1,773 68		2 00			9,925 76
Repairs to miscellaneous pumping station equipment.....		318 33	3,529 50		849 48			6,983 89
Repairs to pumping station buildings, fixtures and grounds.....	147 85		3,204 47		313 60		44 40	18,162 03
Total pumping expenses.....	\$28,296 65	\$37,944 72	\$122,611 15	\$3,628 32	\$28,318 04		\$1,860 70	\$1,313,284 38
<i>Purification.</i>								
Purification labor.....						\$280 68		\$24,918 37
Purification supplies and expenses.....		\$35 75			\$57 73	2,052 66		16,698 83
Repairs to purification plant and structures.....					311 30		\$64 74	2,487 77
Total purification expenses.....		\$35 75			\$368 92	\$2,333 34	\$64 74	\$44,034 97

Transmission and Distribution.									
Superintendence.....	\$26,069 22	.....	\$1,616 19	\$2,125 00	\$2,545 41	\$16 00	.....	\$89,894 17	
Patrolling storage facilities.....	.....	.....	6,870 58	1,492 37	14 05	.....	.....	113,599 87	
Meter and fittings department expenses and supplies.....	.....	\$3,232 70	.....	.....	1,084 09	5,824 21	.....	103,404 06	
Street department expenses and supplies.....	.....	77 13	.....	.....	249 86	8 33	.....	12,841 99	
Customers' premises expenses.....	.....	115 13	.....	.....	2 37	.....	.....	12,060 37	
Miscellaneous supplies and expenses.....	13,138 72	.....	3,865 87	264 34	1,176 58	89 40	.....	83,770 85	
Repairs to transmission mains and canals.....	11,841 07	307 40	26,071 56	703 46	1,423 68	1,364 13	.....	66,414 03	
Repairs to reservoirs, tanks and standpipes.....	1,575 93	396 69	.....	.....	171 56	.....	.....	39,779 68	
Repairs to distribution mains and canals.....	17,103 75	.....	30 59	.....	446 21	8,998 40	856 74	212,718 58	
Repairs to services.....	.....	2,897 27	.....	1,308 48	1,242 34	.....	126 03	82,074 14	
Repairs to hydrants.....	.....	843 63	274 28	.....	7 05	645 46	499 21	2,042 91	
Repairs to fountains and troughs.....	.....	.....	.....	.....	.....	.....	5 73	1,214 32	
Total transmission and distribution expenses.....	\$69,728 69	\$7,857 94	\$38,729 07	\$5,893 55	\$8,362 20	\$10,845 93	\$687 71	1985,420 24	
Commercial Expenses.									
Collections, reading meters, etc.....	\$2,576 79	\$6,839 37	\$3,491 37	.....	\$4,574 20	\$3,833 09	\$194 00	\$399,412 56	
Promotion of business, salaries and expenses.....	.....	1,159 29	116 69	.....	182 79	.....	807 68	14,585 56	
Total commercial expenses.....	\$2,576 79	\$7,998 66	\$3,608 06	.....	\$4,756 99	\$3,833 09	\$1,001 68	\$413,998 12	

<sup>1</sup>Expenses of the San Joaquin and Kings River Canal and Irrigation Company aggregating \$44,716.23 not segregated to accounts.

TABLE NO. 4—Continued.  
ABSTRACT OF OPERATING EXPENSES CLASS "A" WATER CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	San Joaquin Light and Power Corporation	East Bay Water Company	Fresno Canal and Land Corporation	Fresno City Water Corporation	Pacific Gas and Electric Company	The San Joaquin and Kings River Canal and Irrigation Company, Incorporated	San Jose Water Works	Southern California Edison Company	Spring Valley Water Company
<i>General and Miscellaneous.</i>									
Salaries of general officers.....	\$857 28	\$48,048 10	\$3,250 00	\$17,483 78	\$2,510 42	\$4,200 00	\$151 86	\$568 70	\$53,021 99
Salaries of general office clerks.....	653 00	11,078 35	2,450 00	6,058 98	5,994 96	2,460 00	4,588 70	851 61	16,204 91
Miscellaneous general office supplies and ex- penses.....	2 85	32,556 36	2,705 69	10,247 36	3,583 74	1,547 03	7,570 64	1,053 10	39,915 40
Law expenses—general.....		17,102 22	3,632 55	800 50	844 04	11,666 99	1,203 47	114 60	31,166 73
Railroad commission expenses.....		281 69	83 70		6 70			17 08	10,433 45
Injuries and damages.....		708 82	766 45	746 78	2,306 80	108 27	536 65	264 12	4,358 39
Relief department and expenses.....		3,575 00		5 88	646 40			205 78	2,745 00
Water franchise requirements.....								8 26	
Other special expenses.....		5,609 33	5,788 10	992 33	1,220 79		1,936 47	127 54	46,149 42
Insurance.....	32 04	10,367 86	929 50	888 93	1,279 44		840 00	160 44	6,734 08
Repairs to general structures.....	3 60	1,308 84			1,984 26		69 50	3 34	2,997 00
Repairs to general equipment.....	270 00	1,687 99		148 51				77 58	2,287 61
Undistributed adjustments—balance.....	143 80	12,647 87		167 11					2,096 70
Extraordinary repairs.....									
Total general and miscellaneous ex- penses.....	\$1,774 97	\$145,042 43	\$24,605 99	\$37,306 94	\$30,276 83	\$19,980 29	\$16,847 29	\$3,452 14	\$215,969 68
<i>Taxes.</i>									
General Amortization of Capital, Amortization of franchises and patents.....									
Depreciation of plant and equipment.....									
Depreciation on source of water supply.....									
Depreciation on pumping equipment.....	\$860 81			\$8,554 21					
Depreciation on transmission and distribu- tion systems.....	1,228 01			12,161 29					
Depreciation on general capital.....	24 79			170 26					
Total general amortization of capital.....	\$2,213 61	\$80,000 00		\$17,936 76	\$66,965 23	\$13,226 07	\$28,640 83		\$300,000 00

	\$24,071 50	\$3,416 28	\$7,755 87	\$13 03	\$75,950 42
Source of water supply expenses.....					
Pumping expenses.....	441,538 35	90,327 35	33,223 06	16,928 24	376,831 01
Purification expenses.....	28,301 99		1,498 31	288 01	11,183 01
Transmission and distribution expenses.....	703 57				
Commercial expenses.....	138,794 02	246,888 39	11,548 78	6,864 47	185,514 25
General and miscellaneous expenses.....	148,215 44	8,209 88	17,178 15	4,074 80	205,337 21
Taxes.....	154,042 43	20,376 83	16,947 39	3,432 14	215,969 68
Depreciation.....	2,206 17	40,605 70	15,660 55	5,006 77	68,733 15
General amortization of capital.....	2,213 61	13,921 70	28,440 43		300,000 00
Total operating expenses.....	\$1,268,830 55	\$485,709 35	\$159,055 05	\$36,718 45	\$2,032,409 63

**<sup>1</sup>Credit item.**

**Not segregated.**

TABLE NO. 4—Continued.  
ABSTRACT OF OPERATING EXPENSES CLASS "A" WATER CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Sutter- Butte Canal Company	The Union Water Company of California	Western Water Company	Yolo Water and Power Company	Port Costa Water Company	Sweetwater Water Company	Midland Counties Public Service Corporation	Total
<i>General and Miscellaneous.</i>								
Salaries of general officers.....	\$9,200 00	\$4,339 70	\$4,866 67	\$18,777 50	\$7,150 00	\$7,224 92	\$67 97	\$189,818 89
Salaries of general office clerks.....	932 50	2,952 24	6,239 56	701 65	.....	2,816 09	207 96	64,220 53
Miscellaneous general office supplies and expenses.....	4,062 52	1,535 36	4,851 68	2,713 03	2,376 15	1,202 38	3 60	116,926 89
Law expenses—general.....	5,265 53	15,082 00	2,510 17	9,921 49	24,842 60	1,397 15	.....	125,540 04
Railroad commission expenses.....	2,461 69	.....	.....	.....	817 20	328 03	.....	14,530 11
Injuries and damages.....	28,499 03	.....	.....	76 35	.....	7 50	.....	38,437 16
Relief department and expenses.....	.....	.....	.....	.....	618 75	.....	.....	7,995 81
Water franchise requirements.....	.....	.....	.....	.....	.....	725 23	.....	8 28
Other general expenses.....	974 63	215 80	1,044 00	4,541 18	.....	832 43	.....	69,324 81
Insurance.....	2,551 63	153 06	2,723 46	701 21	719 37	6 40	25 17	28,338 82
Repairs to general structures.....	.....	.....	23 03	.....	.....	.....	.....	6,356 87
Repairs to general equipment.....	.....	.....	4,058 75	.....	1,576 03	392 69	.....	7,499 44
Undistributed adjustments—balance.....	.....	.....	.....	.....	.....	.....	.....	14,832 66
Extraordinary repairs.....	3,000 00	.....	.....	.....	.....	19 08	.....	2,019 08
Total general and miscellaneous expenses.....	\$57,137 53	\$28,278 16	\$28,318 22	\$37,522 41	\$38,100 10	\$15,042 49	\$304 72	\$686,959 19
<i>Taxes.</i>								
.....	\$14,893 25	\$4,722 93	\$29,991 46	\$6,230 41	\$4,238 40	\$12,635 60	\$291 41	\$1,118,957 12
<i>General Amortization of Capital.</i>								
Amortization of franchises and patents.....	.....	.....	\$2,091 66	.....	.....	.....	.....	\$2,091 66
Depreciation of plant and equipment.....	.....	.....	3,277 55	.....	.....	.....	.....	3,277 55
Depreciation on source of water supply.....	.....	.....	18,704 15	.....	.....	.....	.....	26,973 36
Depreciation on pumping equipment.....	\$738 00	\$2,700 00	28,061 05	.....	.....	.....	.....	60,439 83
Depreciation on transmission and distribution system.....	13,477 33	4,860 00	.....	.....	.....	.....	.....	.....
Depreciation on general capital.....	1,189 44	60 00	3,322 71	\$1,229 78	.....	.....	171 57	6,168 56
Total general amortization of capital.....	* \$15,404 77	\$7,620 00	\$63,457 70	\$1,229 78	\$48,605 07	\$21,046 36	\$839 33	\$917,154 60



<i>Recapitulation of Expenses.</i>									
Source of water supply expenses.....									9150,098 51
Pumping expenses.....									1,313,294 35
Purification expenses.....									41,034 97
Transmission and distribution expenses.....									985,420 24
Commercial expenses.....									413,998 12
General and miscellaneous expenses.....									688,969 19
Taxes.....									1,118,967 12
General amortization of capital.....									617,164 50
Total operating expenses.....									\$5,239,737 08

1:Not segregated.

2:Various utilities do not segregate depreciation to accounts—amount aggregating \$518,503.55

TABLE NO. 4—Continued.  
 ABSTRACT OF OPERATING EXPENSES CLASS "B" WATER CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	August Oil Company	Bakersfield Water Works	Bear Gulch Water Company	Belvedere Water Company	Benicia Water Company	The Central Canal Company	Chico Water Supply Company	City Water Company of Ocean Park
<i>Source of Water Supply.</i>								
Operating labor and expenses.....	\$1,024 98		\$168 03	\$39 35	\$625 56	\$886 60		
Water purchased for resale.....	2,153 36					1,657 60		
Repairs to water supply buildings and fixtures.....					230 92			
Repairs to source of supply.....	757 12		33 16	31 50	390,849 00			
<i>Source of water supply expenses.....</i>	\$3,635 46		\$199 19	\$70 85	\$91,705 48	\$2,444 20		
<i>Pumping Expenses.</i>								
Pumping labor.....	\$10,489 23	\$3,750 00	\$0 37	\$3,003 34	\$2,805 46		\$4,587 20	\$2,381 16
Fuel and power purchased.....	12,370 05	10,535 30		8,675 64	2,978 92		12,043 57	8,245 57
Pumping station supplies and expenses.....	1,531 14	453 88		417 78	246 53		644 39	2,194 57
Repairs to pumping station equipment.....	2,480 68	249 03	21	627 67	1,118 62		206 80	5,049 70
Repairs to pumping station buildings, fixtures and grounds.....	34 92		87 88	43 60	132 98			34 40
<i>Total pumping expenses.....</i>	\$28,916 02	\$14,987 21	\$88 46	\$12,768 03	\$7,282 50		\$17,485 96	\$17,865 40
<i>Purification Expenses.</i>								
Purification labor, supplies and expenses.....			\$597 99	\$106 37	\$1,034 11			
Repairs to purification plant and structures.....			7 23		19 89			
<i>Total purification expenses.....</i>			\$605 22	\$106 37	\$1,054 00			
<i>Transmission and Distribution Expenses.</i>								
Operating labor and expenses.....	\$1,949 76	\$66 03	\$995 15	\$663 29	\$1,380 46	\$14,698 17	\$2,895 91	\$3,063 82
Repairs to transmission and distribution system.....	3,204 11	862 26	574 06		944 24	13,943 30		1,001 34
Repairs to services.....	411 11	461 99	229 61	2,810 40	59 57	3,472 39		293 78
<i>Total transmission and distribution expenses.....</i>	\$5,574 98	\$1,420 28	\$1,498 82	\$3,503 69	\$2,384 27	\$31,913 86	\$2,895 91	\$5,258 94
<i>Commercial Expenses.</i>								
Collection and promotion of business expenses.....	\$1,366 92	\$1,275 00	\$1,697 26	\$2,096 91	\$1,370 44			\$3,070 48

<i>General Expenses.</i>									
General officers and clerks salaries and expenses.....									
Law expenses—general.....	\$2,800 46	\$2,857 01	\$5,315 32	\$4,040 80	\$7,697 27	\$360 00	\$3,555 00	\$4,800 00	
Railroad commission expense.....		1,109 30	51 32	577 34	939 70		388 50		
Injuries and damages.....									
Miscellaneous general expenses.....		420 32	1 00		290 70	28 50			
Insurance.....	525 33	261 96	9 96	223 06	398 48	13,707 81	2,598 93	4,650 10	
Repairs of general structures and equipment.....	22 50	559 50	254 27	46 83	8 33	260 66	607 49	126 47	
Extraordinary repairs, etc.....				\$100 86			391 48		
Total general expenses.....	\$3,348 29	\$5,208 09	\$5,631 87	\$4,787 26	\$9,961 73	\$14,354 97	\$7,541 40	\$9,554 57	
<i>Taxes.</i>									
Taxes.....	\$242 49	\$3,517 49	\$5,105 88	\$2,925 71	\$2,282 50	\$8,368 67	\$3,281 91	\$2,750 83	
<i>General Amortization of Capital.</i>									
Depreciation, etc.....	\$16,789 33	\$2,997 98	\$4,170 80	\$5,440 36	\$7,898 15			\$5,640 00	
<i>Recapitulation of Expenses.</i>									
Source of water supply expenses.....	\$3,935 46		\$199 19	\$70 85	\$91,706 48	\$2,444 20	\$17,485 96	\$17,885 40	
Pumping expenses.....	26,916 02	\$14,987 21	88 46	12,768 03	7,282 50				
Purification expenses.....			605 22	106 37	1,064 00				
Transmission and distribution expenses.....	6,574 98	1,420 28	1,498 82	3,503 69	2,384 27	31,913 86	2,895 91	6,258 94	
Commercial expenses.....	1,366 92	1,375 00	1,697 26	2,096 91	1,370 44			3,970 48	
General expenses.....	3,348 29	5,208 09	5,631 87	4,787 26	9,961 73	14,354 97	7,541 40	9,554 57	
Taxes.....	242 49	3,517 49	5,105 88	2,925 71	2,282 50	8,368 67	3,281 91	2,750 83	
General amortization of capital.....	16,789 33	2,997 98	4,170 80	5,440 36	7,898 15			5,640 00	
Total operating expenses.....	\$58,173 49	\$26,406 05	\$18,997 50	\$31,999 18	\$123,939 07	\$57,101 70	\$31,175 18	\$45,060 22	

From May 15, 1920. Property purchased from Bakersfield Water Company.

<sup>23</sup>Includes charge of \$90,770.67 emergency water supply.

**Credit item.**

TABLE NO. 4—Continued.  
 ABSTRACT OF OPERATING EXPENSES CLASS "B" WATER CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Coalinga Consolidated Water Company	Consolidated Canal Company	Consolidated Water Company of Pomona	Coronado Water Company	The Electric Water Company	Hanford Water Company	Inglewood Water Company	Imperial Utilities Corporation
<i>Source of Water Supply.</i>								
Operating labor and expenses.....	.....	.....	.....	\$190 90	.....	.....	.....	\$923 53
Water purchased for resale.....	.....	.....	.....	21,238 35	.....	.....	\$12,103 02	523 82
Repairs to water supply buildings and fixtures.....	.....	.....	.....	.....	.....	.....	.....	12 54
Repairs to source of supply.....	\$355 90	.....	\$3,178 03	.....	\$686 29	\$88 90	.....	211 87
Source of water supply expenses.....	\$355 90	.....	\$3,178 03	\$21,446 07	\$686 29	\$88 90	\$12,103 02	\$1,671 56
<i>Pumping Expenses.</i>								
Pumping labor.....	\$1,480 00	.....	\$3,214 38	\$1,596 07	\$4,545 90	\$1,265 64	.....	\$2,984 28
Fuel and power purchased.....	1,907 38	.....	9,405 96	5,020 80	20,181 88	6,871 81	.....	13,415 79
Pumping station supplies and expenses.....	188 08	.....	220 70	113 07	631 14	90 21	.....	310 46
Repairs to pumping station equipment.....	1,181 80	.....	3,313 12	102 38	1,014 17	1,649 18	.....	2,045 64
Repairs to pumping station buildings, fixtures and grounds.....	.....	.....	.....	.....	61 16	71 80	.....	168 43
Total pumping expenses.....	\$5,157 21	.....	\$16,154 16	\$6,822 32	\$26,414 25	\$9,948 61	.....	\$18,921 60
<i>Purification Expenses.</i>								
Purification labor, supplies and expenses.....	.....	.....	.....	.....	.....	.....	.....	\$321 51
Repairs to purification plant and structures.....	.....	.....	.....	.....	.....	.....	.....	6 58
Total purification expenses.....	.....	.....	.....	.....	.....	.....	.....	\$328 09
<i>Transmission and Distribution Expenses.</i>								
Operating labor and expenses.....	\$1,479 94	\$13,098 30	\$3,410 60	\$3,499 60	\$3,408 73	\$478 00	\$1,465 83	\$4,753 52
Repairs to transmission and distribution system.....	726 80	32,668 49	906 53	2,716 00	837 48	2,384 00	473 72	2,096 83
Repairs to services.....	.....	.....	.....	661 12	1,396 89	1,666 80	168 00	66 76
Total transmission and distribution expenses.....	\$2,206 83	\$46,759 79	\$4,316 13	\$6,866 72	\$4,743 10	\$4,558 80	\$2,107 55	\$6,916 81
<i>Commercial Expenses.</i>								
Collection and promotion of business expenses.....	\$87 95	.....	\$4,024 35	\$1,467 26	\$3,948 23	\$1,495 10	\$971 36	\$2,688 27

### OPERATING EXPENSES CLASS "B" WATER CORPORATIONS.

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General Expenses.									
General officers and clerks salaries and expenses.	\$3,348 47	\$10,882 99	\$14,094 77	.....	\$4,820 00	\$5,442 87	\$6,512 54	\$7,682 86	
Low expenses—general.	.....	3,388 01	2,891 00	\$980 00	100 00	.....	87 70	319 31	
Railroad commission expense.	.....	.....	.....	16 00	5,934 96	.....	6 48	1,219 97	
Telephone and damages.	.....	61 00	.....	.....	.....	682 75	.....	.....	
Miscellaneous general expenses.	.....	.....	.....	.....	.....	.....	.....	.....	
Insurance.	40 00	2,547 59	3,020 63	4,089 46	1,888 35	1,864 08	882 71	98 04	
Repairs of general structures and equipment.	86 15	.....	261 70	283 15	110 00	834 45	316 30	226 68	
Extraordinary repairs, etc.	10 57	.....	5,796 98	785 59	.....	.....	21 06	.....	
Total general expenses.	\$3,485 19	\$18,889 59	\$26,665 08	\$6,084 22	\$12,253 04	\$8,294 15	\$7,705 39	\$9,545 72	
Taxes.									
Taxes.	\$239 95	\$4,662 60	\$6,026 89	\$3,011 57	\$9,211 24	\$4,389 16	\$4,200 00	\$2,603 49	
Depreciation, etc.	\$7,070 88	.....	\$11,497 64	\$13,170 31	\$11,524 49	\$6,579 97	\$6,590 49	\$4,931 28	
General Amortization of Capital.									
Recapitulation of Expenses.									
Source of water supply expenses.	\$355 90	.....	\$3,178 93	\$21,446 07	\$986 29	\$88 90	\$12,103 02	\$1,671 56	
Pumping expenses.	5,157 21	.....	16,154 16	6,822 32	26,414 25	9,948 61	18,921 60	18,921 60	
Purification expenses.	.....	.....	.....	.....	.....	.....	328 09	.....	
Transmission and distribution expenses.	2,204 93	\$45,769 79	4,316 13	6,866 72	4,743 10	4,558 59	2,107 55	9,916 81	
Commercial expenses.	87 98	.....	4,024 35	1,467 28	3,948 23	1,495 10	1,971 35	2,688 27	
General expenses.	3,485 19	18,889 59	26,665 08	6,054 23	12,253 04	8,294 15	7,705 39	9,545 72	
Taxes.	239 95	4,662 60	6,026 89	3,011 57	9,211 24	4,389 16	4,200 00	2,603 49	
General amortization of capital.	7,070 88	.....	11,497 64	13,170 31	11,524 49	6,579 97	6,590 49	4,931 28	
Total operating expenses.	\$18,603 91	\$67,281 98	\$71,863 18	\$58,838 47	\$68,780 64	\$35,354 48	\$33,677 80	\$47,606 82	

<sup>14</sup>Credit item.

TABLE NO. 4.—Continued.  
 ABSTRACT OF OPERATING EXPENSES CLASS "B" WATER CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Kern Island Irrigating Canal Company	Lake Henet Water Company	The Marysville Water Company	The Monterey County Water Works	Napa City Water Company	Natomas Water Company	Northern Oil Company	North Fork Ditch Company
<i>Source of Water Supply.</i>								
Operating labor and expenses.....				\$857 03	\$4,399 75			\$18 00
Water purchased for resale.....	\$3,907 23							
Repairs to water supply buildings and fixtures.....	1,050 80			1,394 13	6 44	\$980 46		
Repairs to sources of supply.....	\$4,058 03			\$2,231 75	\$4,406 19	\$980 46		\$18 00
<i>Source of water supply expenses.....</i>								
<i>Pumping Expenses.</i>								
Pumping labor.....			\$4,656 50		\$3 50		\$10,084 63	
Fuel and power purchased.....			5,033 59	\$1,951 63	7,120 72		8,581 72	
Pumping station supplies and expenses.....			1,066 58	324 70	394 83		3,395 08	
Repairs to pumping station equipment.....		\$276 37		785 49	196 11			
Repairs to pumping station buildings, fixtures and grounds.....		12 00	466 87	8 68	337 98			
Total pumping expenses.....		\$288 37	\$11,823 54	\$3,066 70	\$8,072 14		\$22,061 43	
<i>Purification Expenses.</i>								
Purification labor, supplies and expenses.....				\$707 05		\$462 64		\$26 10
Repairs to purification plant and structures.....						35 33		
Total purification expenses.....				\$707 05		\$499 02		\$26 10
<i>Transmission and Distribution Expenses.</i>								
Operating labor and expenses.....	\$12,824 98	\$5,274 51	\$782 37	\$1,674 31	\$2,578 97	\$2,408 87	\$2,592 77	\$5,790 19
Repairs to transmission and distribution system.....	7,417 69	4,233 96		1,595 39	199 55	10,133 01	3,263 17	4,444 72
Repairs to service.....	1,068 04	21 14	1,301 76	1,943 74	746 68			14 00
Total transmission and distribution expenses.....	\$21,345 71	\$9,529 61	\$2,084 03	\$4,079 44	\$3,525 20	\$12,631 88	\$5,854 94	\$10,238 91
<i>Commercial Expenses.</i>								
Collection and promotion of business expenses.....		\$414 50	\$3,419 16	\$5,634 32	\$395 50	\$837 21		\$75 00

General Expenses.									
General officers and clerks salaries and expenses.....	\$180 00	\$2,728 70	\$2,281 75	\$14,739 53	\$5,895 14	\$1,449 37	\$2,231 76	\$2,331 81	
Law expenses—general.....	51 51	3,420 51	.....	68 00	.....	.....	.....	373 56	
Railroad commission.....	.....	25 85	591 88	31 20	.....	667 54	.....	1,019 48	
Injuries and damages.....	50 00	464 33	.....	.....	.....	.....	.....	.....	
Miscellaneous general expenses.....	13,601 03	669 76	1,836 01	1,437 85	12 75	6 00	2,533 41	297 45	
Insurance.....	.....	788 12	1,088 08	1,281 80	372 11	326 60	602 89	1,054 43	
Repairs of general structures and equipment.....	263 33	3,025 83	12 90	.....	.....	.....	.....	131 94	
Extraordinary repairs, etc.....	.....	1,046 63	.....	.....	.....	.....	.....	.....	
Total general expenses.....	\$14,084 36	\$18,742 83	\$5,610 62	\$17,558 54	\$6,662 85	\$2,449 51	\$4,368 06	\$5,808 97	
Taxes.									
Taxes.....	\$5,785 85	\$6,207 80	\$13,835 27	\$12,391 78	\$5,562 11	\$3,003 43	\$1,086 19	\$2,227 66	
General Amortisation of Capital.									
Depreciation, etc.....	.....	\$13,974 00	\$4,500 00	\$10,964 61	.....	.....	\$5,860 94	\$5,742 61	
Recapitulation of Expenses.									
Source of water supply expenses.....	\$4,958 03	.....	.....	\$2,251 75	\$4,406 19	\$980 46	.....	\$18 00	
Pumping expenses.....	.....	\$288 37	\$11,833 54	3,066 70	8,072 14	.....	\$23,061 43	26 10	
Transmission and distribution expenses.....	.....	.....	.....	707 05	.....	499 02	.....	10,238 81	
Commercial expenses.....	21,345 71	9,639 61	2,064 03	4,079 44	3,825 20	12,631 88	5,864 94	75 00	
General expenses.....	14,084 36	18,742 83	5,610 62	5,634 32	395 50	837 21	6,368 06	5,898 97	
Taxes.....	5,785 85	6,207 80	13,835 27	12,391 78	5,562 11	2,449 51	1,086 19	2,227 66	
General amortisation of capital.....	.....	13,974 00	4,500 00	10,964 61	.....	3,003 43	5,860 94	5,742 61	
Total operating expenses.....	\$46,173 95	\$49,247 11	\$41,272 62	\$56,654 19	\$28,623 99	\$29,451 51	\$41,231 56	\$24,137 25	

TABLE NO. 4—Continued.  
ABSTRACT OF OPERATING EXPENSES CLASS "B" WATER CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Oak Park Water Company	Peninsula Water Company	Petaluma Power and Water Company	Roseville Water Company	Redondo Water Company	San Gabriel Valley Water Company	South San Francisco Water Company	Vialia City Water Company
<i>Source of Water Supply.</i>								
Operating labor and expenses.....				\$3,180 00	\$115 00	\$355 00		
Water purchased for resale.....				4,318 60		422 80		
Repairs to water supply buildings and fixtures.....			\$1,280 41			47 56	\$127 59	
Repairs to source of supply.....			358 12					
<i>Source of water supply expenses.....</i>			\$1,638 53	\$7,498 60	\$115 00	\$825 36	\$127 59	
<i>Pumping Expenses.</i>								
Pumping labor.....	\$3,385 35	\$1,586 50	\$4,717 83		\$1,355 00	\$3,126 00	\$4,700 82	\$1,362 00
Fuel and power purchased.....	13,331 36	1,291 32	1,162 71		3,016 91	8,929 39	20,539 36	6,741 97
Pumping station supplies and expenses.....	634 97	1,178 81		1,128 00	63 14	269 83	197 38	86 76
Repairs to pumping station equipment.....	26 09	566 25			278 22	1,680 61	561 78	566 28
Repairs to pumping station buildings, fixtures and grounds.....					19 38	674 14	22 81	12 51
Total pumping expenses.....	\$17,377 77	\$4,631 88	\$5,880 54	\$1,128 00	\$4,732 65	\$14,680 07	\$26,112 15	\$8,769 52
<i>Purification Expenses.</i>								
Purification labor, supplies and expenses.....			\$9,263 84					
Repairs to purification plant and structures.....			\$9,263 84					
Total purification expenses.....			\$9,263 84					
<i>Transmission and Distribution Expenses.</i>								
Operating labor and expenses.....		\$1,432 26	\$1,066 59		\$2,046 31	\$1,573 45	\$1,596 36	\$836 61
Repairs to transmission and distribution system.....	\$5,778 45	213 66	1,874 83		1,015 71	582 26	963 69	666 53
Repairs to services.....		1,781 56	1,909 79		208 10	367 05	181 20	1 00
Total transmission and distribution expenses.....	\$5,778 45	\$3,417 48	\$4,851 01		\$3,270 12	\$2,522 76	\$2,734 25	\$1,494 14
<i>Commercial Expenses.</i>								
Collection and promotion of business expenses.....	\$4,217 29	\$1,422 72	\$265 93	\$1,200 00	\$1,159 61	\$410 48	\$118 95	\$2,265 35





TABLE NO. 4—Continued.  
ABSTRACT OF OPERATING EXPENSES CLASS "B" WATER CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Waterville Water and Light Company	Whittier Water Company	Bakersfield Water Company <sup>1</sup>	El Dorado Water Company	California Oregon Power Company <sup>1</sup>	Cuyamaca Water Company	South Los Angeles Land and Water Company	Hermosa Beach Water Corporation	Total
<i>Source of Water Supply.</i>									
Operating labor and expenses.....	\$155 23			\$18 27	\$88 79	\$355 00			\$13,408 71
Water purchased for resale.....		\$1,044 10		12,101 16					59,368 84
Repairs to water supply buildings and fixtures.....				9 83		218 40	\$4 40		1,156 50
Repairs to source of supply.....	430 56	338 41			38 00	103 35			101,070 81
Source of water supply expenses.....	\$585 79	\$1,379 51		\$12,120 26	\$124 79	\$676 75	\$4 40		\$175,605 86
<i>Pumping Expenses.</i>									
Pumping labor.....	\$445 18		\$2,250 00		\$4,500 24	\$240 75	\$3,873 50	\$1,009 06	\$100,718 20
Fuel and power purchased.....	2,606 40	\$11,250 32	3,907 11		5,832 03	469 08	11,766 09		229,969 64
Pumping station supplies and expenses.....	43 90	14,922 40	1,927 67		219 14	65 00	1,228 25	6,879 35	26,652 90
Repairs to pumping station equipment.....	2 86	2,374 50	69 18		356 27	147 84	753 18	138 55	32,013 01
Repairs to pumping station buildings, fixtures and grounds.....	6 20	6,559 01			100 76	289 61	21 04	2 60	2,949 06
Total pumping expenses.....	\$3,104 54	\$36,433 53	\$6,418 91		\$11,008 44	\$1,212 28	\$17,639 06	\$8,029 55	\$392,302 80
<i>Purification Expenses.</i>									
Purification labor, supplies and expenses.....	\$865 70					\$249 15		\$0 35	\$4,370 97
Repairs to purification plant and structures.....	157 53								9,491 45
Total purification expenses.....	\$1,023 23					\$249 15		\$0 35	\$13,862 42
<i>Transmission and Distribution Expenses.</i>									
Operating labor and expenses.....	\$823 19	\$11,966 28	\$31 81	\$3,993 05	\$3,633 69	\$3,732 10	\$2,423 00	\$383 84	\$126,003 61
Repairs to transmission and distribution system.....	1,097 83	7,078 79	137 17	2,511 84	4,364 26	29,750 24	2,418 36	1,354 43	154,169 31
Repairs to services.....	576 46		113 61		283 39	531 45		5 74	21,899 83
Total transmission and distribution expenses.....	\$2,497 48	\$19,045 07	\$282 59	\$6,504 89	\$8,281 36	\$34,013 79	\$4,839 36	\$1,744 01	\$302,762 75
<i>Commercial Expenses.</i>									
Collection and promotion of business expenses.....	\$1,395 42	\$1,963 30	\$675 20	\$101 91	\$3,254 98	\$4,977 16	\$1,732 00	\$859 22	\$63,313 73

**OPERATING EXPENSES CLASS "B" WATER CORPORATIONS.**

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General Expenses									
General officers and clerks salaries and expenses.....	\$8,180 41	\$11,223 71	\$1,476 82	\$2,654 74	\$8,751 31	\$12,771 02	\$10,122 62	\$5,068 61	\$215,003 30
Law expenses—general.....	.....	3,000 00	7 25	708 00	2,024 51	544 75	640 70	5 00	20,823 86
Railroad commission expense.....	.....	711 30	.....	38 00	.....	3,447 98	.....	.....	15,698 01
Injuries and damages.....	.....	.....	140 95	282 60	2,941 83	632 10	945 35	100 00	2,385 41
Miscellaneous general expenses.....	7 00	716 71	.....	232 60	2,941 83	3,246 32	945 35	2,061 74	68,957 54
Insurance.....	201 31	2,076 63	207 26	230 78	2,485 50	1,539 58	866 17	47 19	18,597 34
Repairs of general structures and equipment.....	41 56	1,066 00	618 66	5 05	.....	193 12	1,265 48	.....	12,031 27
Extraordinary repairs, etc.....	.....	.....	.....	600 00	.....	.....	.....	.....	7,686 78
Total general expenses.....	\$8,409 28	\$18,704 24	\$2,450 94	\$4,476 17	\$16,203 14	\$32,776 82	\$13,680 32	\$7,912 54	\$362,188 51
Taxes.									
Taxes.....	\$5,622 86	\$6,828 55	\$344 43	\$470 64	\$5,954 65	\$4,746 41	\$2,961 70	\$1,071 03	\$153,642 23
General Amortization of Capital.									
Depreciation, etc.....	\$2,437 08	\$26,984 97	\$2,594 25	\$1,200 00	\$8,375 03	\$43,520 00	\$6,563 08	\$4,254 79	\$286,764 62
Recapitulation of Expenses.									
Source of water supply expenses.....	\$585 79	\$1,370 51	.....	\$12,129 26	\$124 79	\$676 75	\$4 40	.....	\$175,605 86
Pumping expenses.....	3,104 54	35,433 53	.....	.....	11,008 44	1,212 28	17,039 06	.....	392,302 80
Purification expenses.....	1,023 23	.....	\$6,418 91	.....	.....	249 15	.....	.....	13,862 42
Transmission expenses.....	2,497 48	19,045 07	282 59	6,504 89	8,281 36	34,013 79	4,839 36	1,744 01	302,172 92
Commercial expenses.....	1,395 43	675 20	675 20	101 91	3,254 98	4,977 16	889 22	63,313 73	63,313 73
General expenses.....	8,409 28	18,704 24	2,450 94	4,476 17	16,203 14	22,776 32	13,980 32	7,912 54	362,188 51
Taxes.....	5,622 86	6,828 55	344 43	470 64	5,954 65	4,746 41	2,961 70	1,071 03	153,642 23
General amortization of capital.....	2,437 08	26,984 97	2,594 25	1,200 00	8,375 03	43,520 00	6,563 08	4,254 79	286,764 62
Total operating expenses.....	\$25,075 68	\$110,428 17	\$12,766 32	\$24,882 87	\$43,202 39	\$112,172 36	\$47,909 92	\$23,871 49	\$1,765,172 92

<sup>1</sup>Sold to Bakersfield Water Works, May 15, 1920.

<sup>2</sup>Includes Oregon expenses.

TABLE NO. 4—Continued.  
ABSTRACT OF OPERATING EXPENSES CLASS "C" WATER CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	The Anderson Canal Company	Anderson Water Company	Antelope Creek and Red Bluff Water Company	Artesian Water Company	Associated Water Company	Bay Point Utilities Company	Beaumont Land and Water Company	Bell Water Company
Expenses source of water supply.....	\$507 46	.....	\$4,060 98	\$2,246 17	\$14,317 73	.....	\$10,550 87	.....
Pumping expenses labor and repairs.....	.....	\$1,002 15	2,818 59	.....	3,136 24	.....	4,261 40	\$1,742 07
Purification expenses labor and repairs.....	.....	.....	.....	.....	.....	.....	.....	.....
Transmission and distribution expenses.....	675 90	.....	.....	.....	9,351 76	.....	534 01	.....
Repairs to transmission and distribution systems.....	1,308 91	.....	2,183 64	.....	.....	1,143 96	569 94	903 07
Expenses collection and promotion of business.....	.....	.....	1,892 49	2,841 41	1,889 56	922 32	396 65	2,620 00
General expenses.....	2,009 78	1,977 45	.....	.....	.....	1,289 10	4,692 43	237 46
Taxes.....	267 15	242 10	3,217 22	.....	307 89	145 07	1,329 17	331 03
Depreciation, etc.....	.....	.....	3,900 00	265 00	2,443 72	2,913 78	4,359 61	2,082 47
Total operating expenses.....	\$4,759 20	\$3,221 80	\$18,082 92	\$5,382 58	\$31,446 90	\$10,211 12	\$26,694 08	\$7,906 10

	Beverly Hills Utilities Company	The Buena Vista Canal Company	The Campbell Water Company	Centerville Water Company	Citizens Land and Water Company of Upland	Citizens Water Company of Niles	Citizens Water Company of San Jacinto	City Water Company of Banning
Expenses source of water supply.....	\$10,100 39	\$300 26	\$2,077 69	\$325 73	\$2,306 12	\$2,820 57	\$1,443 89	\$1,380 00
Pumping expenses labor and repairs.....	.....	.....	4,303 20	.....	.....	.....	4,772 06	.....
Purification expenses labor and repairs.....	.....	.....	.....	.....	.....	.....	.....	.....
Transmission and distribution expenses.....	1,267 21	955 76	434 81	.....	905 19	.....	3,725 82	333 50
Repairs to transmission and distribution systems.....	1,581 05	855 67	965 72	213 69	1,196 11	335 92	769 75	811 06
Expenses collection and promotion of business.....	1,325 17	.....	.....	.....	.....	.....	15 00	.....
General expenses.....	1,929 79	1,430 53	1,267 61	2,291 51	3,076 88	1,267 02	4,843 01	3,719 95
Taxes.....	1,992 25	1,074 53	329 30	157 62	571 84	1,363 50	899 00	73 82
Depreciation, etc.....	4,493 97	.....	841 29	1,128 09	1,720 00	.....	3,664 86	608 82
Total operating expenses.....	\$21,492 83	\$4,116 85	\$10,022 62	\$4,046 64	\$9,955 44	\$5,949 80	\$20,263 42	\$7,177 24

TABLE NO. 4—Continued.  
ABSTRACT OF OPERATING EXPENSES CLASS "C" WATER CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Claremont Domestic Water Company	Compton Water and Lighting Company	Coneland Water Company	Conservative Water Company	Corona City Water Company	Cottonwood Irrigation and Mining Company	The Cove Water Company	Crown Water Company
Expenses source of water supply.....	\$213 15	\$1,155 76	\$7,031 51	\$2,246 35	\$7,500 00		\$520 17	\$920 24
Pumping expenses labor and repairs.....	4,710 44							
Purification expenses and repairs.....			15,084 28	1,590 15	1,511 46			
Transmission and distribution expenses.....	224 15	431 62		520 13	959 60	\$917 98		39 06
Repairs to transmission and distribution system.....	1,071 79			1,076 79	1,067 60			889 36
General expenses.....	2,496 25	881 50		9,525 07	3,813 01	20 00		38 26
Taxes.....	1,102 27	361 83	1,035 60	791 22	805 80	56 20	18 13	100 00
Depreciation, etc.....	1,929 95	1,532 99		3,522 14	2,400 00			
Total operating expenses.....	\$11,748 00	\$4,363 60	\$23,151 39	\$19,273 85	\$18,057 47	\$994 18	\$538 30	\$1,986 92

	Crystal Springs Water Company	Davis Water Company	Delmar Water, Light and Power Company	Diamond Ridge Water Company	East Gardena Water Company	East Sacramento Water Company	The East Side Canal Company	East Side Canal and Irrigation Company
Expenses source of water supply.....	\$1,622 99	\$781 59	\$13,174 78		\$3,777 51	\$1,102 00	\$4,500 00	\$2,363 93
Pumping expenses labor and repairs.....	822 79	75 15	2,756 94					511 23
Purification expenses and repairs.....								
Transmission and distribution expenses.....				\$2,076 17	28 55		1,938 29	2,024 43
Repairs to transmission and distribution system.....		75 37	884 27	1,338 08			5,301 12	3,441 18
Expenses collection and promotion of business.....		39 09						
General expenses.....	206 62	1,326 76	627 26	1,233 29	381 76	1,048 92	4,476 23	5,453 36
Taxes.....	447 57	381 90	716 70	716 70	171 40	66 30	2,301 27	501 31
Depreciation, etc.....	125 00	309 00	7,604 00					1,509 84
Total operating expenses.....	\$3,224 97	\$2,912 49	\$23,429 15	\$5,424 24	\$4,359 22	\$2,217 22	\$18,515 91	\$15,805 28

TABLE NO. 4—Continued.  
ABSTRACT OF OPERATING EXPENSES CLASS "C" WATER CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	El Segundo Water Company	El Modena Domestic Water Company	Escalon Water and Light Company	Etna Development Company	Fuelid Avenue Water Company	Esclator Water and Mining Company	Fairmount Water Company	Fairview Land and Water Company
Expenses source of water supply.....	\$79 20	\$323 26	.....	\$918 35	.....	\$1,986 00	\$9,349 35	.....
Pumping expenses labor and repairs.....	2,890 43	.....	\$990 64	900 00	\$2,542 72	60 77	.....	.....
Purification expenses.....	.....	249 30	.....	.....	.....	6,214 17	.....	\$1,647 20
Transmission and distribution expenses.....	627 16	298 28	.....	.....	47 59	8,042 64	2,102 18	518 43
Repairs to transmission and distribution system.....	1,941 99	39 53	.....	.....	.....	.....	.....	.....
Expenses collection and promotion of business.....	483 80	1,143 75	144 20	589 89	259 53	10,870 07	6,293 36	3,230 73
General expenses.....	2,608 62	22 00	300 10	374 24	562 88	3,864 42	286 58	1,460 93
Taxes.....	870 77	155 46	1,000 00	.....	.....	3,691 00	2,648 76	1,232 64
Depreciation, etc.....	3,438 07	160 00	.....	.....	.....	.....	.....	.....
Total operating expenses.....	\$12,839 93	\$2,226 12	\$2,560 40	\$2,782 46	\$3,412 72	\$34,723 07	\$20,680 23	\$3,089 93

	Fall River Mills Water Company	The Farmers Canal Company	Farmers Irrigation Company	Fay Water Company	Felton Water Company	Foothill Ditch Company	Forest Grove Water Company	Fortuna Water Company
Expenses source of water supply.....	.....	\$576 12	\$994 35	\$1,489 80	\$278 40	\$1,148 35	\$491 66	.....
Pumping expenses labor and repairs.....	\$204 93	.....	.....	.....	.....	.....	49 02	\$1,986 17
Purification expenses.....	.....	2,267 71	2,293 29	735 60	.....	2,234 01	.....	.....
Transmission and distribution expenses.....	150 15	2,141 99	1,177 37	20 34	400 88	5,170 90	.....	202 60
Repairs to transmission and distribution system.....	.....	.....	.....	695 87	.....	.....	.....	.....
Expenses collection and promotion of business.....	326 25	2,045 46	1,724 96	277 18	30 00	1,247 84	.....	363 38
General expenses.....	31 66	523 09	1,450 56	463 36	50 70	354 19	.....	152 38
Taxes.....	.....	.....	3,559 84	.....	.....	.....	2,225 26	779 64
Depreciation, etc.....	.....	.....	.....	.....	.....	.....	.....	.....
Total operating expenses.....	\$712 99	\$7,567 37	\$11,170 37	\$3,672 15	\$769 98	\$10,155 29	\$2,765 94	\$3,484 17

TABLE NO. 4—Continued.  
ABSTRACT OF OPERATING EXPENSES CLASS "C" WATER CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Francis Land and Water Company	Frederick Water Company	Garden Grove City Water Company	The Gates Canal Company	Glendale Consolidated Water Company	The Goose Lake Canal Company	Haines Canyon Water Company	Hawthorne Electric and Water Company
Expenses source of water supply.....	\$927 86	\$413 88	\$396 87	.....	\$417 61	.....	\$860 42	.....
Pumping expenses labor and repairs.....	.....	.....	.....	.....	1,568 74	.....	5,098 80	\$1,100 27
Purification expenses and repairs.....	.....	.....	.....	.....	.....	.....	178 86	.....
Transmission and distribution expenses.....	.....	.....	.....	.....	12 70	.....	1,373 51	1,972 85
Repairs to transmission and distribution system.....	952 59	100 59	11 50	.....	924 30	.....	982 10	154 37
Expenses collection and promotion of business.....	49 64	50 36	.....	.....	645 00	.....	325 94	.....
General expenses.....	1,560 00	60 00	19 43	\$30 00	25 00	\$30 00	6,553 60	2,888 14
Taxes.....	971 07	245 37	72 18	57 50	94 42	109 02	438 67	654 37
Depreciation, etc.....	1,000 00	.....	500 00	.....	1,760 00	.....	3,244 64	1,700 00
Total operating expenses.....	\$5,461 16	\$870 20	\$1,499 95	\$87 50	\$5,367 77	\$139 02	\$19,126 54	\$8,560 00

	Hemet Town Water Company	Heperia Water Company	Highland Domestic Water Company	Hillborough Water Company	The Hollister Water Company	Home Tract Water Company	Hornbrook Water Company	Huntington Beach Water Company
Expenses source of water supply.....	\$2,469 49	.....	\$1,355 13	\$1,504 47	.....	\$189 87	\$237 00	\$3 01
Pumping expenses labor and repairs.....	.....	.....	.....	983 59	\$869 30	792 57	717 89	4,268 88
Purification expenses and repairs.....	.....	.....	.....	.....	.....	.....	.....	.....
Transmission and distribution expenses.....	219 86	\$72 37	.....	.....	1,744 01	12 05	77 24	585 82
Repairs to transmission and distribution system.....	704 60	4 38	.....	.....	1,932 10	13 15	13 15	1,445 80
Expenses collection and promotion of business.....	318 50	228 77	128 02	.....	1,968 47	24 87	40 00	1,326 71
General expenses.....	2,004 36	.....	573 13	.....	1,968 47	24 87	16 00	3,722 71
Taxes.....	350 70	990 91	978 38	1,001 29	1,720 85	269 08	80 89	1,683 09
Depreciation, etc.....	537 46	29 00	293 93	2,352 84	1,773 87	36 08	309 85	4,127 08
Total operating expenses.....	\$6,795 36	\$1,334 43	\$4,004 46	\$4,885 66	\$13,600 48	\$1,370 28	\$1,511 54	\$16,645 94

TABLE NO. 4—Continued.  
ABSTRACT OF OPERATING EXPENSES CLASS "C" WATER CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Independence Water Company	Investment Water Company	The James Canal Company	The James and Dixon Canal Company	The Joyce Canal Company	Kennett Water Company	Kernan Water Company	Kern River Canal and Irrigating Company
Expenses source of water supply.....	\$741.84	\$2,359.10	\$393.45			\$1,184.74	\$15,766.80	\$1,619.25
Pumping expenses labor and repairs.....		1,311.14	513.32			945.29	376.84	
Purification expenses and repairs.....		240.00	57.86			72.51	5,073.35	3,457.32
Transmission and distribution expenses.....		70.00	1,335.68	\$43.10	\$30.00	289.64	2,852.75	10,486.88
Repairs to transmission and distribution system.....	485.00	379.20	1,452.21	212.69	79.50	3,594.88	1,043.47	3,141.87
Expenses collection and promotion of business.....	8.65	732.80				859.41	34.22	1,150.37
General expenses.....	95.00					1,673.46		
Taxes.....								
Depreciation, etc.....								
<b>Total operating expenses.....</b>	<b>\$1,530.39</b>	<b>\$5,110.03</b>	<b>\$3,752.62</b>	<b>\$255.88</b>	<b>\$109.30</b>	<b>\$8,643.65</b>	<b>\$26,147.23</b>	<b>\$19,864.69</b>

	Kings County Canal Company	Kings River and Fresno Canal Company	Laguna Blanca Water Company	Lawndale Land and Water Company	The Lerdo Canal Company	Lone Oak Canal Company	Los Alcos Water Company	Los Angeles County Water Works Company
Expenses source of water supply.....	\$1,746.79	\$3,204.40		\$1,367.18	\$2,614.32	\$3,937.00	\$3,067.21	\$5,933.63
Pumping expenses, labor and repairs.....				211.50				
Purification expenses and repairs.....								
Transmission and distribution expenses.....			\$3,224.99		305.34	1,840.00	2.00	270.43
Repairs to transmission and distribution system.....				714.06	472.46		1,021.57	377.00
Expenses collection and promotion of business.....				328.13	1,292.71		682.70	797.97
General expenses.....	810.24	180.50	134.30	1,628.78	1,292.71			3,282.27
Taxes.....	386.00	34.00	326.54	751.86	696.16		164.40	809.00
Depreciation, etc.....	3.56			1,865.52			2,199.91	5,729.29
<b>Total operating expenses.....</b>	<b>\$2,946.59</b>	<b>\$3,508.90</b>	<b>\$3,685.83</b>	<b>\$6,867.03</b>	<b>\$5,379.99</b>	<b>\$5,777.00</b>	<b>\$7,137.79</b>	<b>\$17,199.59</b>



TABLE NO. 4—Continued.  
ABSTRACT OF OPERATING EXPENSES CLASS "C" WATER CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Lucerne Water Company	Madera Canal and Irrigation Company	Madera Electric Water Company	Manteca Water Works	Mentone Water Company	Mokelumne River Power and Water Company	Montebello Land and Water Company	Montecito Valley Water Company
Expenses source of water supply.....	\$11,874 77	\$140 00	\$233 34	\$2,716 82			\$16,173 61	
Pumping expenses, labor and repairs.....		331 14						
Purification expenses and repairs.....		1,451 01	2 25	85 41		\$5,100 00		\$386 75
Transmission and distribution expenses.....		1,791 48	15 48					
Repairs to transmission and distribution system.....					\$300 00			
Expenses collection and promotion of business.....		3,978 38	123 92	3,123 16	46 03	1,445 60	1,780 12	214 70
General expenses.....		2,150 28	225 59	545 34	75 28	3,106 21	636 07	88 00
Taxes.....			393 95	850 00	405 55	1,719 20		
Depreciation, etc.....								
Total operating expenses.....	\$11,874 77	\$9,842 26	\$994 53	\$7,770 73	\$826 86	\$11,371 01	\$18,589 80	\$1,180 45

	Monterey County Water Company	Moore Park Farmers Water Company <sup>1</sup>	Moore Park Water, Light and Power Company	Mountain Light and Water Company <sup>2</sup>	Mountain Power Company	Mountain Water Company	Murphy Water, Ice and Light Company	Newman Water Works Company
Expenses source of water supply.....			\$482 51	\$208 41		\$1,321 98	\$5,078 39	
Pumping expenses, labor and repairs.....						2,270 55	614 90	\$3,276 34
Purification expenses and repairs.....					\$1,726 96		923 49	
Transmission and distribution expenses.....			535 02	25 06			1,784 92	277 43
Repairs to transmission and distribution system.....	\$3,632 44							
Expenses collection and promotion of business.....			121 50	31 08	1,274 35		142 10	480 00
General expenses.....	702 80		814 31	21 80	1,856 28		3,392 65	1,968 77
Taxes.....	166 02		62 41	22 62	139 46	196 88	1,454 00	729 91
Depreciation, etc.....				266 67	1,000 00		2,760 00	2,234 85
Total operating expenses.....	\$4,500 26		\$2,185 75	\$573 66	\$5,997 05	\$3,788 41	\$16,150 45	\$8,907 30

<sup>1</sup>Not operating.  
<sup>2</sup>Sold to Santa Cruz County Utilities, May 1, 1920.

TABLE NO. 4—Continued.  
ABSTRACT OF OPERATING EXPENSES CLASS "C" WATER CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Northern Water and Power Company	North Moneta Garden Lands Water Company	North Sacramento Light and Water Company	Ocean View Land and Water Company	Orange Home Water Company <sup>1</sup>	Palm Valley Water Company	Pasadena Consolidated Water Company	Patterson City Water Company
Expenses source of water supply.....	\$8,713 64	\$1,466 18	\$1,347 14	\$1,740 53		\$5,093 38	\$9,766 99	\$1,124 05
Pumping expenses, labor and repairs.....				40 20			401 64	
Purification expenses and repairs.....				87 98			582 98	39
Transmission and distribution expenses.....				33 15			756 07	53 65
Repairs to transmission and distribution system.....	3,344 36	484 75	91 50	33 15				45 00
Expenses collection and promotion of business.....		105 10	136 75	711 01		1,780 00	4,996 94	373 10
General expenses.....	678 69	1,503 75	1,250 00	347 19		200 85	1,500 00	6 00
Taxes.....	1,548 65	148 02	383 00	3,614 60			7,608 48	
Depreciation, etc.....		4,210 60	1,000 00					
Total operating expenses.....	\$14,285 34	\$7,918 40	\$4,208 39	\$6,574 36		\$7,074 23	\$25,611 10	\$1,602 19
<sup>1</sup> Report not received in time to include figures in this report.								
	Peoples Water Company of Palme	The Pioneer Canal Company	Placerville Water Works <sup>1</sup>	The Plunkett Canal Company	Portola Water Company <sup>2</sup>	Puente City Water Company	Rancho Water Company	Redwood City Water Company
Expenses source of water supply.....	\$4,928 63	\$429 29	\$1,168 54			\$2,517 51	\$1,022 72	\$141 75
Pumping expenses, labor and repairs.....	315 94						2,941 93	7,482 10
Purification expenses and repairs.....	1,310 29	417 45						
Transmission and distribution expenses.....	700 62	2,757 33	22 50				18 33	
Repairs to transmission and distribution system.....	1,113 63					26 66	361 66	
Expenses collection and promotion of business.....	3,348 91	2,135 06	2,069 65	\$30 00		180 00	3,506 00	224 42
General expenses.....	927 38	1,293 43	582 48	148 87		210 17	285 52	426 76
Taxes.....						350 00	994 63	1,770 00
Depreciation, etc.....	4,597 50							
Total operating expenses.....	\$17,240 90	\$7,032 56	\$3,833 17	\$178 87		\$3,284 34	\$9,130 79	\$10,043 03

<sup>1</sup>Sold to City of Placerville, November 15, 1920.

<sup>2</sup>Report not received in time to include figures in this report.

TABLE NO. 4—Continued.  
ABSTRACT OF OPERATING EXPENSES CLASS "C" WATER CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Rialto Domestic Water Company	Riverbank Water Company	Riverbend Gas and Water Company	San Benito County Land and Water Company	San Dimas Charter Oak Domestic Water Company	San Geronimo Valley Water Company	San Geronimo Water Company	Santa Clara Valley Water Company
Expenses source of water supply.....	\$1,200 00	\$2,416 83	\$4,231 49	\$2,080 34	\$2,822 40	\$26 82		
Pumping expenses, labor and repairs.....		648 14				2,947 83		
Purification expenses, labor and repairs.....								
Transmission and distribution expenses.....	668 85	50 36	180 62		1,217 17		\$1,266 25	\$630 39
Repairs to transmission and distribution system.....		7 40	85 98		2,432 96	1,132 46	533 30	127 40
Expenses collection and promotion of business.....	640 00	321 82			327 86	446 86	622 45	154 53
General expenses.....	155 73	5,074 84			2,574 18	584 65	4,298 21	139 00
Taxes.....	50 26	5,697 70		305 32	958 44	433 30	786 09	183 94
Depreciation, etc.....	1,478 44	2,886 96	598 55		2,313 85	2,076 19	2,260 36	2,753 20
Total operating expenses.....	\$4,724 28	\$11,084 25	\$5,097 14	\$2,385 66	\$12,168 09	\$6,266 27	\$9,771 66	\$3,909 85

	Santa Clara Water and Irrigating Company	Santa Paula Water Works	Santa Rosa Water Works	Satby Water Company	Sawtelle Water Company	South Feather Land and Water Company	The Stine Canal Company	Stockton and Mokelumne Canal Company
Expenses source of water supply.....	\$1,383 20	\$137 88	\$233 50	\$40 00	\$2,581 54	\$6,427 53	\$793 86	
Pumping expenses, labor and repairs.....	1,042 62		4,432 74	2,343 71	6,407 38			
Purification expenses, labor and repairs.....		36 41						
Transmission and distribution expenses.....		3,095 67	283 30	238 24	309 97		2,786 13	\$3,006 81
Repairs to transmission and distribution system.....		1,079 05	255 44	540 72	1,806 35	1,749 43	5,123 28	3,082 86
Expenses collection and promotion of business.....		1,012 93		300 33	2,379 41	1,000 08	2,232 43	14 50
General expenses.....	2,642 56	1,868 01	7,176 78	948 00	1,686 22	1,000 08	2,232 43	4,745 93
Taxes.....	338 18	2,616 48	2,072 82	135 76	702 81	928 21	1,229 08	1,607 52
Depreciation, etc.....	2,401 59	4,575 50		500 00		4,042 60		2,285 00
Total operating expenses.....	\$7,807 15	\$14,411 98	\$14,464 53	\$5,076 76	\$15,872 68	\$14,147 94	\$12,164 78	\$14,742 62

TABLE NO. 4—Continued.  
ABSTRACT OF OPERATING EXPENSES CLASS "C" WATER CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	St. Helena Water Company	Summit Lake Irrigation Company	Sycamore Canon Water Company	Torrance Water, Light and Power Company	Utah Water and Improvement Company	Union Water Company	Venice of America Water Company	Victorville Domestic Water Company	Washington Water and Light Company
Expenses source of water supply.....	\$208 89		\$285 10	\$11,089 96	\$5,796 75	\$14 81	\$3,898 54	\$511 66	\$1,705 01
Pumping expenses, labor and repairs.....	73 97		39 35			686 57			
Purification expenses, labor and repairs.....	45 92		50 00	2,587 47	680 92		100 00	28 25	
Transmission and distribution expenses.....	20 64	\$1,698 59		2,367 42		185 76	2,383 08	155 40	90 83
Repairs to transmission and distribution system.....	347 32			865 44	2,317 16	3,600 00	218 79	345 00	360 75
Expenses collection and promotion of business.....	306 83		126 58	1,347 81	1,758 00	661 85	600 81	1,183 54	357 35
General expenses.....	1,973 20	9 00	21 83	1,804 40	998 10	1,185 76	743 43	78 10	241 00
Taxes.....	1,367 94	199 00		1,565 40	700 00	500 00	1,200 00		
Depreciation, etc.....	1,600 00								
Total operating expenses.....	\$5,944 71	\$1,906 59	\$522 86	\$21,727 90	\$12,160 93	\$6,834 75	\$14,052 65	\$2,299 95	\$2,754 94

	West Riverside Canal Company	West San Joaquin Valley Water Company	Williams Water and Electric Company	Willits Water and Power Company	Willowbrook Water Company	Wilmington Water Company	Hayward Water Company <sup>1</sup>	Hercules Water Company	Kern Island Canal Company <sup>2</sup>
Expenses source of water supply.....		\$1,938 08	\$2,791 75		\$7 50		\$4,435 99	\$4,157 52	\$283 62
Pumping expenses, labor and repairs.....		85 63	443 25	\$433 83	1,004 18			10,242 93	
Purification expenses, labor and repairs.....		10 50		760 76	16 23		78 96		
Transmission and distribution expenses.....	\$8,245 15	368 58	79 08	427 35	469 30		903 69	2,755 53	760 96
Repairs to transmission and distribution system.....	488 71	674 70		418 71			862 00		1,545 25
Expenses collection and promotion of business.....		1,460 92	139 00	3,833 43	315 11		2,957 00	1,935 25	4,655 48
General expenses.....		514 25	227 50	362 63	161 46	\$80 91		1,740 70	3,021 48
Taxes.....	1,653 68	698 25					1,188 44	4,543 20	
Depreciation, etc.....	1,636 86								
Total operating expenses.....	\$11,424 40	\$5,750 91	\$3,680 58	\$6,236 71	\$1,973 78	\$80 91	\$10,425 78	\$25,375 13	\$10,266 79

<sup>1</sup>Sold to City of Hayward, May 1, 1920.

<sup>2</sup>Acquired property of Kern Island Irrigating Canal Company, October 7, 1920.

TABLE NO. 4—Concluded.  
 ABSTRACT OF OPERATING EXPENSES CLASS "C" WATER CORPORATIONS OPERATING IN CALIFORNIA DURING THE YEAR ENDING DECEMBER 31, 1920.

	Western States Gas and Electric Company	Vacaville Water and Power Company	Baldwin Park Domestic Water Company	Russian River Water Company	Plymouth Water Company	Novato Utilities Company	Macley Rancho Water Company	Santa Cruz County Utilities	Totals
Expenses source of water supply.....				\$1,001 61	\$900 00		\$3,117 57	\$980 01	\$212,834 90
Pumping expenses, labor and repairs.....		\$1,241 11	\$3,953 11	2,191 55	385 25	\$421 63			226,919 85
Purification expenses and repairs.....			196 04						2,091 31
Transmission and distribution expenses.....		1,730 78	1,837 14	2,009 33		41 85		1,748 91	132,935 77
Repairs to transmission and distribution system.....	\$4,063 80			926 61	73 55				123,966 77
Expenses collection and promotion of business.....	8,342 69			1,203 12	360 00			168 70	43,130 45
General expenses.....	386 62	2,897 10	4,415 00	1,836 56	183 90	366 43	955 49	559 60	252,854 72
Taxes.....	1,822 59	517 83	323 21	263 60	71 60	28 00		492 44	92,065 06
Depreciation, etc.....	1,200 00	845 20	1,008 00			420 44		933 33	179,941 96
Depreciation, etc.....	540 00								
Total operating expenses.....	\$16,345 70	\$7,232 02	\$11,732 50	\$9,422 38	\$1,974 30	\$1,278 35	\$4,073 06	\$4,882 99	\$1,267,340 79



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**WAREHOUSES, WHARFINGERS AND  
WATER CARRIERS.**

**List of Warehouses, Wharfingers, Water Carriers and Their  
Officials.**

**Tables 1 and 2.**

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**WAREHOUSES, WHARFINGERS AND WATER CARRIERS.****A—Officers of Companies Whose 1920 Annual Reports Are Summarized in This Report.****Alpaugh Warehouse and Milling Company.**

Incorporated February 15, 1915, under the laws of California.

N. Schilling, President;

A. S. McCulloch, Vice President;

A. B. Allen, Secretary and General Manager.

Business address, Alpaugh, California.

**Associated Terminals Company.**

Name changed from Barneson-Hibberd Company to China Basin Warehouse Company, September 7, 1916, and from China Basin Warehouse Company, December 31, 1918.

John Barneson, President;

J. L. Barneson, Vice President;

H. S. Scott, Secretary and General Manager;

W. E. Jones, General Superintendent.

Business address, 324 Sansome street, San Francisco.

**Baker and Company.**

Incorporated October 9, 1918, under the laws of California.

Harry Hall, President;

Leslie F. Baker, Vice President and General Manager;

William A. McKee, Secretary.

Business address, Modesto, California.

President's and Secretary's address, 16 California street, San Francisco.

**Bay Cities Transportation Company.**

Incorporated June 27, 1916, under the laws of California.

Phebe M. Rideout, President;

C. C. Chappell, Vice President and General Manager;

V. M. Schroder, Secretary.

Business address, Clay street dock, Oakland, California.

**Baker Bowers Warehouse Company.**

Incorporated September 3, 1919, under the laws of California.

Frank T. Bowers, President;

Warren G. Baker, Vice President;

Charles L. Brown, Secretary.

Business address, 945 Battery street, San Francisco.

**Belshaw Warehouse Company.**

Incorporated August 31, 1918, under the laws of California.

J. Bermingham, President;

H. W. Spencer, Vice President;

W. G. Eckstein, Secretary, Treasurer and General Manager.

Business address, 142 Beale street, San Francisco.

**Caldwell Warehouse Company.**

Incorporated October 22, 1918, under the laws of California.

H. P. Goodman, President;

A. B. Caldwell, Vice President and General Manager.

Business address, 310 Brannan street, San Francisco.

**California Navigation and Improvement Company.**

Incorporated in 1890, under the laws of California.

S. P. Elliott, President;  
C. D. Clarke, Vice President and General Manager;  
T. S. Louttit, Secretary and Treasurer.

Business address, Pier 3, San Francisco.

**California Transportation Company.**

Incorporated in 1875, under the laws of California.

A. E. Anderson, President and General Manager;  
R. Herold, Jr., Vice President;  
W. H. Metson, Secretary;  
A. O. Dorey, Auditor.

Business address, Pier 3, San Francisco.

**California Wharf and Warehouse Company.**

Incorporated August 18, 1887, under the laws of California.

John Lawson, President;  
Wm. L. Shaw, Vice President;  
H. W. Tomlinson, Secretary;  
Balfour Guthrie and Company, Treasurer and Manager.

Business address, 351 California street, San Francisco.

**Callaghan Warehouse Company.**

Incorporated June 11, 1904, under the laws of California.

M. G. Callaghan, Secretary;  
W. H. Egan, Treasurer.

Business address, Livermore, California.

**Chinn Warehouse Company.**

Incorporated March 30, 1910, under the laws of California. Warehouse leased to Deacon Lumber Company, December 31, 1920.

R. O. Deacon, President and General Manager;  
R. G. Sellers, Vice President;  
G. H. Ward, Secretary.

Business address, 312 Mason Building, Fresno, California.

**Crescent City Wharf and Dock Company.**

Incorporated February 4, 1884, under the laws of California.

W. J. Hotchkiss, President;  
D. E. Skinner, Vice President;  
J. M. Hotchkiss, Secretary;  
Geo. M. Keller, General Manager, Crescent City, California.

Business address, 1 Drumm street, San Francisco.

**Coggeshall Launch and Towboat Company.**

Incorporated March 30, 1910, under the laws of California.

Walter Coggeshall, President and General Manager;  
L. L. Coggeshall, Vice President;  
E. R. Barkdale, Secretary.

Business address, Eureka, California.

**Crescent Wharf and Warehouse Company.**

Incorporated November 22, 1890, under the laws of California.

Wm. Bayly, President;  
Wm. Bayly, Jr., Vice President and Treasurer;  
Geo. W. Bayly, Secretary;  
E. A. Mills, Superintendent.

General Manager's business address, 711 Central Building, Los Angeles.  
President and Secretary's address, 1027 Van Nuys Building, Los Angeles.

**Crows Landing Warehouse Company.**

Incorporated April 12, 1900, under the laws of California.

H. C. Tucker, President;

F. S. Stanley, Secretary and Treasurer.

Business address, Crows Landing, California.

**Davies Warehouse Company.**

Incorporated April 24, 1902, under the laws of California.

Chas. T. B. Jones, President and General Manager;

J. M. S. Jones, Secretary.

Business address, 413 East Second street, Los Angeles.

**Dealers Grain and Warehouse Company.**

Incorporated December 9, 1907, under the laws of California.

A. E. Nicholls, President;

A. M. Thayer, Vice President;

J. E. Loomis, Secretary.

Business address, 2505 Santa Fe avenue, Los Angeles.

**Delta Warehouse Company.**

Incorporated July 19, 1920, under the laws of California.

J. W. Schuler, President;

A. J. Ames, Vice President;

H. J. Mann, Secretary;

Chas. H. Nicewonger, General Superintendent.

Business address, 4 West Weber avenue, Stockton, California.

**De Pue Warehouse Company.**

Incorporated January 3, 1912, under the laws of California.

Mrs. Rowena H. De Pue, President;

John F. Neville, Vice President;

A. C. Worthington, Secretary and Treasurer;

Ed. H. Beane, Auditor;

H. E. De Lasaux, General Manager.

Business address, First and Brannan streets, San Francisco.

**East San Pedro Warehouse Company.**

Incorporated October 9, 1919, under the laws of California.

J. H. Lundborn, President and General Manager;

J. McGowan, Secretary;

Ommund Sunde, Vice President and Warehouseman.

Business address, Box "B," San Pedro, California.

**Etcheverry Warehouse Company.**

Incorporated May 31, 1911, under the laws of California. Acquired Tres Pinos Warehouse Company and Farmers Hay Company.

J. F. Etcheverry, President;

John Indart, Vice President;

James Slaven, Secretary, General Manager and Superintendent.

Business address, Tres Pinos, California.

**Farmers' Cooperative Union of Butte County.**

Incorporated April 23, 1884, under the laws of California. Company dissolved September 30, 1920.

W. M. Doty, President and General Manager;

Jeanette Doty Caldwell, Secretary.

Business address, Biggs, California.

**Farmers' Transportation Company.**

Incorporated in 1901, under the laws of California.

L. M. Miller, President;

A. B. Roehl, Secretary.

Business address, 1120 Balfour Building, San Francisco.

**Farmers Warehouse Company of Altamont.**

Incorporated July 25, 1904, under the laws of California.

J. N. Egan, President, Treasurer and General Manager;

Owen Flynn, Vice President;

E. G. Young, Secretary.

Business address, Livermore, California.

**Farmers' Warehouse Company.**

Incorporated March 21, 1903, under the laws of California.

Jesse Poundstone, President;

A. A. Thayer, Secretary and General Manager.

Business address, Grimes, California.

**Fresno Warehouse Company.**

Incorporated December 18, 1888, under the laws of California.

J. L. Coats, President;

A. R. Morrow, Vice President;

H. R. Kage, Secretary.

Business address, 216 Pine street, San Francisco.

**Gilroy Commercial Company.**

Incorporated December 28, 1908, under the laws of California.

H. F. Bassett, President;

W. B. Stewart, Secretary;

Business address, Gilroy, California.

**Globe Warehouse Company.**

Incorporated December 20, 1913, under the laws of California.

Will E. Keller, President;

O. H. Morgan, Vice President;

A. D. Buckley, Secretary and Auditor.

Business address, 907 East Third street, Los Angeles.

**Grangers Business Association.**

Incorporated March 20, 1882, under the laws of California.

F. A. Somers, President;

R. J. Somers, Vice President;

R. H. Childs, Secretary, Treasurer and General Manager;

Thos. O'Grady, Superintendent.

Business address, Room 712 American National Bank Building, San Francisco.

**Hall Warehouse Company.**

Incorporated June 25, 1903, under the laws of California.

E. E. Hall, President;

F. J. Hall, Vice President;

F. E. Hall, Secretary.

Business address, Pleasanton, California.

**The Haslett Warehouse Company.**

Incorporated February 16, 1898, under the laws of California.

S. M. Haslett, President and General Manager;

Jas. J. Searle, Vice President;

P. E. Haslett, Secretary and Treasurer;

C. F. Cormack, General Superintendent.

Business address, 228 Pine street, San Francisco, California.

**The Hogue Kellogg Company.**

Incorporated July, 1909, under the laws of California.

Fred L. Hogue, President;

Erwin Kellogg, Vice President;

Wade Gray, Secretary.

Business address, Ventura, California.

**Hollister Warehouse Company.**

Incorporated in 1881, under the laws of California. Consolidated Hollister Flouring Mills in 1912.

J. F. Etcheverry, President;

S. R. Crosby, Secretary, Treasurer and General Manager.

Business address, Hollister, California.

**Hueneme Wharf and Warehouse Company.**

Incorporated December 27, 1912, under the laws of California. Acquired property of Farmers Warehouse Company, July 5, 1913.

A. Camarillo, President;

J. P. McLoughlin, Vice President;

J. D. McGrath, Secretary;

Jas. Powers Company, Lessees.

Business address, Oxnard, California.

**Huntington Beach Warehouse Company.**

Incorporated December 21, 1912, under the laws of California. Acquired property of Farmers Warehouse Company, June 14, 1913.

Jules Kauffman, President;

Rachel Kauffman, Vice President;

Richard Draw, Secretary, Treasurer and General Manager.

Business address, Huntington Beach, California.

**Imperial Grain and Warehouse Company.**

Incorporated in 1912, under the laws of California.

M. N. Newmark, President;

C. F. Krauss, Secretary.

Business address, 522 I. W. Hellman Building, Los Angeles.

**Intrastate Warehouse Company.**

Incorporated in 1920, under the laws of California. Acquired property of Lancaster Feed and Fuel Company.

T. K. Temple, President, business address, Lancaster, California;

D. T. Lewis, Secretary.

Business address, Lancaster, California.

**The Lathrop Hay Company.**

Incorporated May 8, 1893, under the laws of California. Name changed from Farmers' Hay Company.

R. P. Lathrop, President;

C. N. Hawkins, Vice President;

C. A. Gardner, Secretary and General Manager.

Business address, Hollister, California.

**Larkin Transportation Company.**

Incorporated January 12, 1920, under the laws of California.

D. L. Larkin, President;

F. J. Larkin, Secretary and General Manager.

Business address, Pier 23, San Francisco.

**Lawrence Warehouse Company.**

Incorporated July 1, 1913, under the laws of California.

V. O. Lawrence, President;

M. S. Lawrence, Vice President;

A. T. Gibson, Secretary and Treasurer.

Business address, 325 Thirteenth street, Oakland, California.

**Lompoc Warehouse Company.**

Incorporated October, 1912, under the laws of California. Acquired Lompoc Seed Growers Association, October 1, 1912.

O. R. McAdam, President and General Manager;

H. J. Moore, Vice President;

Tom Clifford, Secretary.

Business address, Lompoc, California.

**Long Beach Transfer and Warehouse Company.**

Incorporated October 4, 1907, under the laws of California.

F. A. Lossing, President;

E. W. Hanna, Vice President;

R. V. Mercer, Secretary.

Business address, 124 West First street, Long Beach, California.

**Los Angeles Harbor Warehouse Company.**

Incorporated February 7, 1916, under the laws of California.

C. H. Eubank, President;

Harry R. Hay, Vice President;

E. Opp, Secretary.

Business address, Wilmington, California.

**Los Angeles Valley Warehouse Company.**

Incorporated August 8, 1916, under the laws of California.

A. E. Streeter, President;

Lewis E. Bliss, Secretary and Treasurer.

Business address, Van Nuys, California.

**Los Angeles Warehouse Company.**

Incorporated in 1906, under the laws of California.

Fred H. Bixby, President;

L. Lichtenberger, Vice President;

F. M. Brock, Secretary;

W. E. Brock, General Manager.

Business address, 316 Commercial street, Los Angeles.

**Madison Warehouse Company.**

Incorporated June 12, 1902, under the laws of California.

S. L. Stephens, President and Secretary;

G. W. Grey, Vice President.

Business address, Woodland, California.

**Marian Milling Company.**

Incorporated June 10, 1918, under the laws of California.

Bruce R. Wallace, President;

L. M. Bryant, Secretary;

J. D. McHenry, General Manager.

Business address of President and Secretary, 524 Union Oil Building, Los Angeles.

**The Martinez Benicia Ferry and Transportation Company.**

Incorporated January 25, 1912, under the laws of California.

J. J. McNamara, President and General Manager;

Gustav Gnauck, Vice President;

J. E. Glendon, Secretary;

L. B. Cooper, Chief Engineer.

Business address, Benicia, California.

**Mission Warehouse Company.**

Incorporated in 1909, under the laws of California.

John Work, President;

H. Twisselmann, Secretary.

Business address, San Miguel, California.

**Monticello Steamship Company.**

Incorporated July 26, 1904, under the laws of Maine.

C. N. Hatch, President;

A. T. Hatch, Vice President and General Manager;

C. F. Hatch, Secretary.

Business address, Vallejo, California.

**Murrietta Valley Elevator Company.**

Incorporated April 8, 1918, under the laws of California.

J. V. Thompson, President;

H. M. Wickerd, Vice President;

A. K. Small, Secretary.

Business address, Murrietta, California.

**Natoma Warehouses.**

Incorporated January 13, 1914, under the laws of California.

Sidney Herzberg, President;

Jerry Flynn, Vice President;

Edison Floyd, Secretary.

President's business address, 77 O'Farrell street, San Francisco.

**Outer Harbor Dock and Wharf Company.**

Incorporated March 30, 1906, under the laws of California.

Randolph H. Miner, President;

E. W. Clark, Vice President and General Manager;

John McPeak, Secretary.

Business address, 1118 Union Oil Building, Los Angeles.

**Pacific Commercial Warehouse, Incorporated.**

Incorporated October 22, 1918, under the laws of California.

John D. Spreckels, President;

J. B. Alexander, Vice President;

Ernest E. White, Secretary;

B. E. Whitmarsh, General Manager.

Business address, 923-941 East Third street, Los Angeles.

**Pacific Steamship Company.**

Incorporated October 9, 1916, under the laws of Maine. Acquired Pacific Alaska Navigation Company and The Pacific Coast Company.

H. F. Alexander, President;  
A. J. Haines, Vice President;  
Chester Thorne, Vice President;  
E. A. Stuart, Vice President;  
A. Stanley Dollar, Vice President;  
Frank Woolsey, Secretary;  
A. F. Haines, General Manager;  
R. L. Betts, Auditor.

Business address, 420 L. C. Smith Building, Seattle, Washington.

**Henry C. Peterson, Incorporated.**

Incorporated May 28, 1917, under the laws of California.

J. J. Tynan, President;  
Geo. E. Billings, Vice President;  
R. H. Holmberg, Secretary;  
Harry Levenson, General Manager.

Business address, care W. L. Comyn Company, 310 California street, San Francisco.

**Pierce Warehouse Company.**

Incorporated August, 1912, under the laws of California.

Wm. Pierce, President and General Manager;  
L. Pierce, Vice President;  
R. E. McFall, Secretary and Treasurer.

Business address, Suisun, California.

**Perkins Grain and Milling Company.**

Incorporated under the laws of California.

Chas. C. Perkins, President and General Manager;  
Joseph A. Haltz, Secretary;

Business address, 820 J street, Sacramento, California.

**Port Costa Warehouse and Dock Company.**

Incorporated September 25, 1882, under the laws of California.

J. A. McNear, President;  
G. W. McNear, Vice President;  
J. P. Rothwell, Secretary.

Business address, 1001 Insurance Exchange Building, San Francisco.

**Palo Verde Warehouse and Storage Company.**

Incorporated October 17, 1918, under the laws of California.

J. F. Henry, President and General Manager;  
E. A. Lorton, Vice President;  
A. L. Dechene, Secretary, 715 Hibernian Building, Los Angeles.

President and General Manager's address, Blythe, California.

**Port Costa Wharf Company.**

Incorporated March 30, 1882, under the laws of California.

J. A. McNear, President;  
G. W. McNear, Vice President;  
J. P. Rothwell, Secretary.

Business address, 1001 Insurance Exchange Building, San Francisco.

**Producer's Transportation Company.**

Incorporated September 28, 1917, under the laws of California.

E. C. Mitchell, President;  
W. E. Hibbitt, Vice President;  
A. T. Gibson, Secretary.

Address, Vice President, 1108 R street, Sacramento, California.



**Producers Warehouse, Incorporated.**

Incorporated June 14, 1919, under the laws of California.

Harry Lillick, President;  
T. P. McCray, Vice President;  
R. F. Williams, Secretary.

Business address, P. O. Box G, San Jose, California.

**The Richmond and San Rafael Ferry and Transportation Company.**

Incorporated April 13, 1915, under the laws of California.

C. F. Van Damne, President and General Manager;  
A. F. Mahony, Vice President;  
H. T. Gill, Secretary and Auditor.

Business address, Fifth and Hooper streets, San Francisco.

**Remco Steamship Company.**

Incorporated January 13, 1919, under the laws of California.

C. J. Wood, President;  
C. E. DeCamp, Vice President;  
G. E. Freudenberg, Secretary.

Business address, 1600 Hobart Building, San Francisco.

**Rodeo Vallejo Ferry Company.**

Incorporated March 23, 1918, under the laws of California.

A. J. Hanford, President and General Manager;  
E. Schulze, Vice President;  
O. H. Klatt, Secretary.

Business address, Rodeo, California.

**Sacramento Navigation Company.**

Incorporated March 26, 1920, under the laws of California.

W. P. Dwyer, President and General Manager;  
F. T. Dwyer, Vice President;  
H. H. Sanborn, Secretary.

Business address, 1400 Front street, Sacramento, California.

**Sacramento Transportation Company.**

Incorporated May 19, 1882, under the laws of California.

W. P. Dwyer, President and General Manager;  
F. T. Dwyer, Vice President;  
M. W. Harvey, Secretary.

Business address, 1400 Front street, Sacramento, California.

**Sacramento River Warehouse Company.**

Incorporated October 19, 1916, under the laws of California.

A. B. Roehl, President;  
R. C. Gingg, Vice President;  
H. H. Sanborn, Secretary and Treasurer;  
W. P. Dwyer, General Manager.

Business address, 1400 Front street, Sacramento, California.

**Santa Fe Warehouse Company.**

W. L. Phillips, President;  
Leo Phillips, Secretary.

Business address, 300 Avery street, Los Angeles.

**San Diego and Coronado Ferry Company.**

Incorporated April 14, 1896, under the laws of California.

J. D. Spreckels, President;  
W. Clayton, Vice President and Managing Director;  
Claus Spreckels, Secretary and Treasurer;  
N. E. Brown, Auditor.

Business address, San Diego, California.

**The San Francisco and Portland Steamship Company.**

Incorporated March 18, 1912, under the laws of California.

C. R. Gray, President;  
J. P. O'Brien, Vice President and Auditor;  
C. E. Cochran, Secretary;  
F. W. Sercombe, Auditor.

Business address, Portland, Oregon.

**San Francisco Warehouse Company.**

Incorporated October 5, 1899, under the laws of California. Originally the Danforth Warehouse Company.

Louis James, President;  
H. F. Hiller, Vice President and General Manager;  
Karl J. Hendricks, Vice President;  
M. E. Percival, Secretary and Treasurer.

Business address, 625 Third street, San Francisco.

**San Miguel Flouring Mill Company.**

Incorporated October 26, 1903, under the laws of California.

John Work, President;  
H. Twisselmann, Secretary;  
E. J. Wickstrom, General Manager.

Business address, San Miguel, California.

**San Pedro Transportation Company.**

Incorporated May 26, 1906, under the laws of California.

Frank A. Garbutt, President and General Manager;  
Samuel C. Hall, Secretary and Treasurer;  
Matt. J. Walsh, General Superintendent.

Business address, 712 Pantages Building, Los Angeles.

**Saticoy Warehouse Company.**

Incorporated August 30, 1917, under the laws of California.

H. C. Sharp, President;  
D. F. Sheldon, Vice President;  
F. J. Mahoney, Secretary, Treasurer and General Manager.

Business address, Saticoy, California.

**Sawtelle Warehouse Company.**

Incorporated December 31, 1912, under the laws of California.

W. B. Waterman, President;  
J. M. Waterman, Vice President;  
R. F. Hardenbrook, Secretary;  
B. W. Shipman, Attorney.

Business address, 605 East Third street, Los Angeles.

**Seafoam Warehouse Company.**

Incorporated March 9, 1914, under the laws of California.

E. T. Harnett, President and General Manager;  
F. B. Harnett, Secretary.

Business address, Long Beach, California.

**Security Warehouse and Cold Storage Company.**

Incorporated November 8, 1919, under the laws of California.

E. E. Chase, President;  
F. A. Wilder, Vice President;  
J. O. Patton, Secretary and General Manager.

Business address, 350 North First street, San Jose, California.

**Shattuck and Nimmo Warehouse Company.**

Incorporated April 3, 1902, under the laws of California.

Edward S. Shattuck, President;  
C. A. Nimmo, Vice President;  
Wm. J. Nimmo, Secretary.

Business address, 414 Marsh-Strong Building, Los Angeles.

**South End Warehouse Company.**

Incorporated April 4, 1901, under the laws of California.

Geo. W. Lamb, President and General Manager;  
W. C. Sharpstein, Vice President;  
Geo. H. Lemman, Secretary.

Business address, 631 Second street, San Francisco.

**Six Minute Ferry.**

Incorporated April 2, 1919, under the laws of California. Acquired property of Association of Mare Island Employees.

Forbes H. Brown, President;  
J. P. Connors, Vice President;  
C. V. Stewart, Secretary;  
O. G. Gordon, General Manager.

Business address, Vallejo, California.

**Southern Pacific Milling Company.**

Incorporated July 15, 1886, under the laws of California.

Timothy Hopkins, President;  
M. M. Cragg, Vice President;  
W. H. Dillon, Secretary.

Business address, 201 Sansome street, San Francisco.

**Southwestern Wharf Company.**

Incorporated March 18, 1918, under the laws of California.

Marco H. Hellman, President;  
W. F. Howard, Vice President;  
E. A. Mills, Secretary;  
J. A. Talbot, General Manager.

Business address, East San Pedro, California.

**Spencer and Ayer, Inc.**

Incorporated August 22, 1911, under the laws of California.

Harry F. Spencer, President and General Manager;  
Raymond Spencer, Vice President.

Business address, Walnut Creek, California.

**State Warehouse Company.**

Incorporated October 20, 1911, under the laws of California.

A. S. Humphreys, President;  
H. L. Lanfar, Secretary;  
C. F. Shaw, Treasurer.

Business address, 823 Insurance Exchange Building, San Francisco.

**Stearns Wharf Company.**

Incorporated October 31, 1887, under the laws of California.

Frank Smith, President and General Manager;

Edward S. Spaulding, Vice President;

Byron M. Smith, Secretary.

Business address, Santa Barbara, California.

**Star and Crescent Boat Company.**

Incorporated December 31, 1914, under the laws of California.

O. J. Hall, President and General Manager;

R. M. Creswell, Vice President;

Ralph J. Chandler, Secretary.

Business address, San Diego, California.

**The Union Terminal Warehouse Company.**

Incorporated August 24, 1916, under the laws of California.

Walter E. Seeley, President;

Gerald Fitzgerald, Vice President;

I. E. Blohm, Secretary;

C. G. Munson, General Manager.

Business address, 737 Terminal street, Los Angeles.

**Ventura Wharf and Warehouse Company.**

Incorporated May 1, 1916, under the laws of California.

C. C. Perkins, President;

R. C. Sudden, Vice President;

C. E. Bonestel, Secretary;

M. Dimmick, Manager.

Business address, Ventura, California.

**The White Flyer Line.**

Operates S. S. Humboldt which is owned by individuals and operated by  
W. S. Scammell and Company.

A. F. Horne, Auditor.

Business address, 603 Fife Building, San Francisco.

**Willows Warehouse Association.**

Incorporated February 17, 1883, under the laws of California.

Louis G. Sutton, President;

W. B. Harden, Vice President;

Vernon O. Wolcott, Secretary and General Manager;

H. C. Bell, Attorney.

Business address, Willows, California.

**Wilmington Transportation Company.**

Incorporated January 3, 1884, under the laws of California.

J. H. Patrick, President;

David P. Fleming, Secretary and Treasurer;

E. K. Wood, General Superintendent.

Business address, Box 87, Wilmington, California.

**Zelzah Warehouse Company.**

Incorporated January, 1919, under the laws of California.

L. M. Bryant, President;

Bruce R. Wallace, Secretary and Treasurer;

P. J. Deaux, General Manager.

Business address, Zelzah, California.

**B.—Officers of Companies or Owners of Public Utilities Whose 1920 Annual Reports Are Not Summarized in This Report.**

**Antioch Wharf Company.**

H. F. Beede, General Manager,  
Antioch, California.

**Arbuckle Warehouse.**

Griffin and Hornall, Owners, ,  
Arbuckle, California.

**H. Arendt and Company.**

Pleasanton, California.

**Fred F. Ball Launch Service.**

Fred F. Ball, Owner,  
Antioch, California.

**Bauer and Miller.**

Courtland, California.

**Berkeley Transportation Company.**

John M. Atthowe, General Manager,  
Pier 9, San Francisco.

**Birds Landing Warehouses.**

Mrs. Lena Dinkelspiel, Owner;  
I. W. Miller, Lessee,  
Suisun, California.

**The Blackie Company.**

K. M. Swearingen, General Manager,  
Salinas, California.

**Browns Wharf.**

Alex Brown, Owner,  
Walnut Grove, California.

**Capay Warehouse Association.**

Chas. Orengo, Manager,  
Capay, California.

**Cardwell Warehouse.**

W. D. Cardwell, E. S. Cardwell, E. B. Young, Owners;  
E. S. Cardwell, Manager,  
Chowchilla, California.

**Cayucos Wharf.**

H. K. Cass, President and General Manager,  
Cayucos, California.

**Citrona Warehouse.**

Mrs. Anna Tadlock, Owner;  
T. E. Tadlock, Manager,  
Winters, California.

**Coe Warehouse Company.**

M. Coe, Owner,  
Hanford, California.

**Colberg Motor Boats.**

Wm. C. Colberg, Manager,  
37 East Weber avenue, Stockton, California.

**Cone and Kimball Company.**

C. K. King, President and General Manager,  
Red Bluff, California.

**Corcoran Mill and Warehouse.**

S. C. Dunlap, Owner,  
Central Building, Los Angeles.

**County Line and Hershey Warehouses.**

E. H. Peake, Manager,  
Dunnigan, California.

**Cousins Launch and Lighter Company.**

H. H. Cousins, Superintendent,  
Eureka, California.

**Cutter Bros. Warehouse.**

Geo. H. Cutter, Manager,  
Corcoran, California.

**Danville Warehouse and Lumber Company.**

E. C. Weister, Alfred M. Weister, Owners,  
Danville, California.

**Davis Warehouse.**

Sebia Davis, Owner;  
Alfred J. Davis, Agent,  
Sycamore, California.

**Davis and Frey.**

H. M. Davis and W. F. Frey, Owners,  
Madera, California.

**Dickinson-Nelson Company.**

E. C. Dickenson, President;  
A. Gagliardo, Secretary,  
12-14 Weber avenue, Stockton, California.

**Delano Warehouse.**

J. D. Heiskell and A. Bullock, Proprietors,  
Delano, California.

**Delta Transportation Co.**

Capt. Benj. Walters, Managing Owner,  
Stockton, California.

**Dixons Warehouse.**

T. H. Dixon, Owner,  
Grafton, California.

**Doty Brick Warehouse.**

Reorganization of Farmers Cooperative Union of Butte County.  
W. M. Doty, Owner,  
Biggs, California.

**Ducor Warehouse.**

Heiskell and Bullock, Managers,  
Ducor, California.

**Dufour Warehouse.**

H. Richter, Manager,  
Yolo, California.

**Dunnigan Grain Warehouse.**

Thomas, Stephens and Mattel, Proprietors,  
Dunnigan, California.

**Ely's Warehouse.**

J. W. Ely and Eula D. Cooper, Owners;  
J. W. Ely, Manager,  
Winters, California.

**Empire Barge Company.**

J. F. Fletcher, General Manager;  
A. F. Roberts, Financial Manager,  
Box 434, Stockton, California.

**The Fabian Grunauer Company.**

A. Grunauer, President;  
Laurence Fabian, Manager;  
Louis Kroner, Secretary,  
Tracy, California.

**Erickson, John.**

141 Steuart street, San Francisco.

**Farmers Alliance Business Association.**

N. G. Madsen, President;  
Mat Iverson, Secretary;  
C. F. Grove, Manager,  
Paso Robles, California.

**Farmers Warehouse Company.**

W. A. Perdue, Manager,  
Elmira, California.

**Farmers Warehouse Company.**

Albert N. Bemmerly, Owner,  
Woodland, California.

**Fillmore Warehouse.**

W. J. Goodacre, Owner,  
Fillmore, California.

**Friant Warehouse.**

E. W. Davies, Owner,  
Friant, California.

**Gilbert, A. L.**

Oakdale, California.

**Grand Island Warehouse.**

J. L. Browning, Owner,  
Grimes, California.

**The Grange Company.**

Henry G. Turner, President and General Manager,  
Modesto, California.

**Greenleaf Warehouse.**

W. D. Cobb, Owner,  
Gregg, California.

**Gridley Warehouses.**

Leased to B. J. Dolan, June 1, 1920.  
T. B. Channon and T. J. Long, Owners,  
Gridley, California.

**Frank A. Guernsey Grain Company.**

J. W. Schuler, President and General Manager;  
H. J. Mann, Secretary,  
4 West Weber avenue, Stockton, California.

**Hochheimer and Company.**

A. Hochheimer, President;  
G. A. Gutman, Vice President;  
L. Scheeline, Secretary,  
Willows, California.

**Hoxie and Tillman**

Suisun, California.

**Hunt Hatch Company.**

Geo. W. Hatch, President;  
A. J. Ginoux, Secretary,  
Webster Street Wharf, Oakland, California.

**Hutton Warehouse.**

C. A. Hutton, Proprietor,  
Front and Vallejo streets, San Francisco.

**Independent Warehouse Company.**

Chas. M. Nissen and E. G. Wente, Owners,  
Livermore, California.

**Island Transportation Company.**

Capt. Benj. Walters, Managing Owner,  
Stockton, California.

**Kilgore Warehouse.**

Ira B. Kilgore, Owner,  
Concord, California.

**Kitrick and Hall.**

R. S. Kitrick and W. S. Hall, Owners,  
Oroville, California.



**Lauritzen Transportation Company.**

F. C. Lauritzen, General Manager,  
Rio Vista, California.

**Livingston Warehouse.**

W. T. White and F. E. Crowell, Lessees,  
Livingston, California.

**McDonald Wharf.**

D. C. McDonald, Owner;  
J. F. Woodcock, Manager,  
Eureka, California.

**Meins Grain Warehouse.**

Lambir Bros., Owners;  
A. W. McDonald, Manager,  
Birds Landing, California.

**Merced Elevator Company.**

H. K. Hulls, Manager,  
Merced, California.

**Merchants Transportation Company.**

F. B. Kelly, General Manager,  
Stockton, California.

**Merchants Warehouse Company.**

F. J. Dow, President and General Manager;  
H. G. Miles, Secretary,  
Fresno, California.

**Merritt Warehouses.**

G. N. Merritt, Owner;  
Warden Hunt, Manager,  
Woodland, California.

**Miller and Lux, Incorporated.**

J. Leroy Nickel, President and General Manager;  
David Brown, Secretary,  
1120 Merchants Exchange Building, San Francisco.

**Mitchell Silliman Company.**

O. P. Silliman, Vice President;  
Clarence W. Smith, Secretary,  
Salinas, California.

**Mountain View Warehouse Co.**

John W. McCarthy, Jr.,  
112 Market street, San Francisco.

**Napa Transportation Company.**

E. V. Rideout, Owner;  
H. G. Ilderton, General Manager,  
Pier 19, San Francisco.

**Simon Newman Company.**

Juda Newman, President;  
E. S. Wagenheim, Vice President and General Manager,  
Newman, California.

**Nord Warehouse Company.**

J. W. Roper, Secretary,  
Chico, California.

**North Point Dock Warehouses.**

M. M. Gopeivie, Owner;  
M. S. Dodd, Lessee,  
1535 Sansome street, San Francisco.

**Oakdale Milling Company.**

Henry G. Turner, President,  
Modesto, California.

**Oakland Launch and Tugboat Co.**

Owned by American Dredging Company, 255 California street, San Francisco.  
Chas. H. Ehlert, Manager,  
Franklin street wharf, Oakland, California.

**Olufs Warehouse.**

Mrs. O. B. Olufs, Owner,  
Fresno, California.

**Pacific Drayage and Warehouse Company.**

W. J. Peterson, General Manager,  
1523-31 Front street, Sacramento, California.

**Peninsula Warehouse.**

A. P. Heise, Proprietor,  
Howard and Steuart streets, San Francisco.

**Pioneer Fuel and Feed Company, Incorporated.**

Incorporated January 19, 1920, under the laws of California. Successors  
to W. J. Robinson and Company.  
S. H. Williams, Jr., President;  
Otto F. Beckman, Secretary,  
Lodi, California.

**Pinole Warehouses.**

Thomas B. Fernandez, Proprietor;  
Manuel Barber, Lessee,  
Pinole, California.

**Plant Warehouses.**

Forrest A. Plant, Manager,  
Davis, California.

**Producers Warehouse.**

E. S. Young, Owner;  
T. E. Brown, Lessee,  
Woodland, California.

**Rather, W. S.**

Hemet, California.

**Rice Warehouse Company.**

C. E. Grosjean, Owner;  
L. A. W. Sherwood, General Manager;  
J. H. Smith, Warehouseman,  
Twentieth and Harrison streets, San Francisco.

**Richmond Navigation and Improvement Company.**

H. P. Lauritzen, General Manager,  
Richmond, California.

**E. V. Rideout Company.**

E. V. Rideout, Owner;  
H. G. Ilderton, General Manager,  
Pier 19, San Francisco.

**Ryde Wharf.**

W. A. Keener, Owner,  
Ryde, California.

**Sacramento Valley Warehouse Company.**

H. E. Woolner and Company,  
942 McGarry street, Los Angeles.

**Sacramento Northern R. R. Warehouse.**

R. E. Brown, Lessee,  
Woodland, California.

**Edw. Salz Company.**

Edw. Salz, Manager,  
Decoto, California.

**San Joaquin Warehouse Company.**

Harry Spencer, Manager,  
Irvine, California.

**Saunders Bros.**

E. M. Saunders, Manager,  
Madera, California.

**Seawall U. S. Bonded Warehouse.**

Edw. G. Zeile, Proprietor,  
1501 Sansome street, San Francisco.

**A. B. Shoemaker Company.**

A. B. Shoemaker, President;  
T. M. Martz, Secretary and General Manager,  
Modesto, California.

**Sharon Warehouse.**

Ernest L. Anderson, Owner,  
Sharon, California.

**Silveira Transportation Company.**

J. C. Silveira, Owner,  
Orwood, California.

**Southwest Warehouse.**

Chas. J. Haines, Proprietor,  
Santa Monica, California.

**Spreckels Bros. Commercial Company.**

John D. Spreckels, President;  
Ernest E. White, Secretary,  
San Diego, California.

**Sunol Warehouse Company.**

Arthur C. Day, Owner,  
Sunol, California.

**Stam Warehouse Company.**

Chas. F. Silva, Geo. J. Stam, H. M. Enos, Owners,  
1513 Front street, Sacramento, California.

**Tenth Street Warehouse Company.**

J. C. Dumbreck, President ;  
A. D. Laughlin, Secretary ;  
W. H. French, Treasurer,  
Business address, 2131 Third avenue, Los Angeles.

**Tremont Warehouse Company.**

L. Gottheimer, Lessee,  
Dixon, California.

**Vallejo Bonded & Free Warehouses.**

Landry and Stewart, Proprietors,  
Broadway and Battery streets, San Francisco.

**Vehmeyer Transportation Company.**

R. H. Vehmeyer, Managing Owner,  
26 West Weber avenue, Stockton, California.

**Visalia Milling Company.**

M. J. Lally, Manager,  
Visalia, California.

**Wallenrod, George.**

Third and Berry streets, San Francisco.

**Western Wool Warehouse Company.**

A. Perry, Proprietor,  
561 Sixth street, San Francisco.

**Wilder, Jim.**

Third and Channel streets, San Francisco.

**Winters Warehouse.**

E. B. Hart, Owner,  
Winters, California.

**Woodland Warehouses.**

Geo. A. Ogden, Owner,  
Woodland, California.

**Wheeler Transportation Co.**

R. J. Wheeler, Owner,  
Stockton, California.

TABLE NO. 1.  
ABSTRACT OF BALANCE SHEETS OF WAREHOUSES, WHARFINGERS AND WATER CARRIERS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	Associated Terminals Company	Baker and Company, Incorporated	Baker Bowers Warehouse Company	Baldhaw Warehouse Company	Caldwell Warehouse Company	California Navigation and Improvement Company	California Wharf and Warehouse Company	California Transportation Company
<i>Assets.</i>								
Organization franchises and patent rights.....	\$248,796 45			\$123 67	\$28,000 00	\$152,682 90	\$412,500 00	\$109,415 46
Cost of plant, buildings and lands.....	17,265 02	\$11,217 24	86,098 14	1,373 94	2,143 67	207,206 13	4,350 00	840,066 98
Equipment.....		4,300 00	134 96					44,838 81
Miscellaneous.....								
Total fixed capital.....	\$287,061 47	\$15,517 24	\$86,233 10	\$1,497 61	\$27,143 67	\$389,889 03	\$416,850 00	\$994,011 25
Treasury securities.....						263,000 00		
Other investments.....						40,100 00	3,400 00	
Cash.....	28,133 20	2,160 86	4,264 02	1,172 70	1,334 04	26,376 53	437 26	57,508 48
Notes and accounts receivable.....	86,851 16	5,180 37	3,430 51	3,181 66	4,381 16	103,099 55	104,063 12	22,881 19
Material and supplies.....	3,571 39	11,511 76				20,597 07	1,375 53	3,318 60
Miscellaneous.....	2,576 22					14,972 46	19,598 30	113,512 44
Deferred debit items.....		1,648 97						
Deficit.....								
Totals.....	\$388,193 53	\$36,019 19	\$14,926 63	\$5,851 96	\$32,858 87	\$889,234 63	\$846,712 21	\$1,191,229 96
<i>Liabilities.</i>								
Capital stock.....								
Funded debt.....	\$260,000 00	\$14,300 00	\$10,000 00	\$3,000 00	\$28,000 00	\$600,000 00	\$350,000 00	\$600,000 00
Accounts payable.....								
Loans and notes payable.....		10,000 00		1,900 00	1,816 82			10,000 00
Accounts payable.....	15,017 22	983 41	76 22	133 60	2,326 96	22,803 43	134,307 64	137,498 71
Miscellaneous.....								
Accrued liabilities not due.....								2,919 01
Deferred credit items.....	114,215 17	3,240 19		350 68		168,535 25	126,000 00	211,441 58
Surplus.....	3,861 14	7,515 99	6,850 41	577 78	3,705 09	97,796 96	36,404 57	329,372 96
Totals.....	\$388,193 53	\$36,019 19	\$14,926 63	\$5,851 96	\$32,858 87	\$889,234 63	\$846,712 21	\$1,191,229 96

TABLE NO. 1.—Continued.  
ABSTRACT OF BALANCE SHEETS OF WAREHOUSES, WHARFINGERS AND WATER CARRIERS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	Callaghan Warehouse Company	Canners Warehouse Company <sup>1</sup>	Chinn Warehouse Company's	Coggeshall Launch and Towboat Company	Crescent City Wharf and Dock Company	Crescent Wharf and Warehouse Company	Crows Landing Warehouse Company	Daville Warehouse and Lumber Company
<i>Assets.</i>								
Organization, franchises and patent rights.....						\$16,600 00		\$11,300 00
Cost of plant, buildings and lands.....	\$4,000 00			\$2,094 45	\$44,045 50	12,000 00	\$5,650 00	3,200 36
Equipment.....	200 00			86,183 21		3,870 00		
Miscellaneous.....						246 13		
Total fixed capital.....	\$4,200 00			\$88,277 66	\$44,045 50	\$32,626 13	\$5,650 00	\$14,500 36
Treasury securities.....					19,595 10	135,000 00		
Other investments.....							100 08	
Cash.....				533 58	1,878 85	1,960 12	9 43	1,233 56
Notes and accounts receivable.....				4,507 43	2,065 74	10,198 53		15,080 24
Material and supplies.....						664 66		5,980 13
Miscellaneous.....						2,743 01		
Deferred debit items.....						134,833 53		
Deficit.....								
Total.....	\$4,200 00			\$93,623 66	\$66,078 23	\$308,626 14	\$5,759 43	\$37,693 42
<i>Liabilities.</i>								
Capital stock.....								\$10,000 00
Trusted debt.....	\$4,200 00			\$50,000 00	\$40,000 00	\$300,600 00	\$5,650 00	
Assessment.....								
Loans and notes payable.....				17,500 00				15,357 58
Accounts payable.....				4,978 91	683 50	8,680 14		2,876 74
Miscellaneous.....				13,080 00			100 00	
Deferred liabilities not due.....								
Deferred credit items.....				9,144 75	15,394 72		9 43	9,459 03
Surplus.....								
Total.....	\$4,200 00			\$93,623 66	\$66,078 23	\$308,626 14	\$5,759 43	\$37,693 42

<sup>1</sup>Not operating.

<sup>2</sup>Warehouse leased to Deacon Lumber Company.

TABLE NO. 1—Continued.  
ABSTRACT OF BALANCE SHEETS OF WAREHOUSES, WHARFINGERS AND WATER CARRIERS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	Davis Warehouse Company	Dealers' Grain and Warehouse Company	Delta Warehouse Company	De Puc Warehouse Company	East San Pedro Warehouse Company	Eichaverry Warehouses Company	Farmers' Alliance Business Association	Farmers' Cooperative Union of Butte County
<i>Assets.</i>								
Organization, franchises and patent rights.								
Cost of plant, buildings and lands.	\$12,837 16	\$4,133 51	\$298,532 20	\$173,724 52		\$40,413 00	\$14,455 94	\$39,973 00
Equipment.	2,535 10	29 60		37,795 45		5,986 84	4,147 57	1,098 30
Miscellaneous.								
Total fixed capital.	\$15,372 26	\$4,163 11	\$298,532 20	\$211,522 97		\$46,408 84	\$18,603 51	\$31,071 30
Treasury securities.		13,606 00					2,500 00	
Other investments.								
Cash.	466 94	180 26	2,926 23	2,110 85		10,774 25	5,875 05	9 20
Notes and accounts receivable.	8,669 99	1,464 54	2,753 65	54,039 66		69,469 23	11,874 37	
Material and supplies.				11,614 01		36,067 24	4,876 04	
Miscellaneous.				4,900 45		4,792 50		
Deferred debit items.	25,000 00				\$5,000 00			
Deficit.		1,989 60	18,180 16					5,336 79
Totals.	\$40,640 19	\$33,343 51	\$322,292 24	\$291,193 94	\$5,000 00	\$167,212 26	\$43,529 00	\$36,417 29
<i>Liabilities.</i>								
Capital stock.								
Funded debt.	\$40,000 00	\$30,000 00	\$155,700 00	\$63,000 00	\$5,000 00	\$40,000 00	\$15,160 00	\$25,000 00
Assessment.								
Loans and notes payable.		3,342 51	165,600 00	59,500 00			13,000 00	
Accounts payable.	2,782 97		165 07	14,465 43		70,000 00	2,293 93	11,417 29
Miscellaneous.	1,690 00			462,987 29		14,508 39		
Accrued liabilities not due.								
Deferred credit items.	4,046 22		837 17	41,230 17				
Surplus.	240 00			50,011 06		33,703 87	13,075 07	
Totals.	\$40,640 19	\$33,343 51	\$322,292 24	\$291,193 94	\$5,000 00	\$167,212 26	\$43,529 00	\$36,417 29

<sup>1</sup>Includes \$43,743.66 appreciated value in fixed capital.

TABLE NO. 1—Continued.  
ABSTRACT OF BALANCE SHEETS OF WAREHOUSES, WHARFINGERS AND WATER CARRIERS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	Farmers' Warehouse Company of Alameda	Farmers' Warehouse Company	Fresno Warehouse Company	Gilroy Commercial Company	Globe Warehouse Company	Grangers' Business Association	Hall Warehouse Company	The Hallett Warehouse Company
<i>Assets.</i>								
Organization, franchises and patent rights	\$4,879 83	\$10,700 00	\$65,533 90	\$6,778 67		\$171,992 13	\$67,588 44	\$16,940 00
Cost of plant, buildings and lands	616 60	350 00		187 46	1,776 21			135,793 27
Equipment								
Miscellaneous								
Total fixed capital	\$5,496 43	\$11,050 00	\$65,533 90	\$6,966 13	\$1,776 21	\$171,992 13	\$67,588 44	\$152,743 27
Treasury securities								
Other investments								
Cash							2,010 00	4,558 80
Notes and accounts receivable	335 90	10 78	1,096 13	865 70	569 51		63 19	10,445 38
Material and supplies			92,533 40	8,385 21	24,982 86	35,025 00	23,594 28	241,243 14
Miscellaneous				1,576 75	59 68	302 40	16,908 53	1,625 52
Deferred debit items			226 53	1 12		994 38	4,213 61	
Deficit						30,454 15		
				6,696 65		5,146 38		
Totals	\$5,832 42	\$11,060 78	\$159,390 14	\$27,461 56	\$27,388 26	\$244,317 55	\$114,388 06	\$410,716 11
<i>Liabilities.</i>								
Capital stock								
Funded debt	\$3,600 00	\$10,700 00	\$75,000 00	\$20,500 00	\$500 00	\$198,510 00	\$50,000 00	\$100,000 00
Assessment								
Loans and notes payable								
Accounts payable				6,991 56	14,776 62	35,000 00	27,897 89	7,967 08
Miscellaneous	1,636 00					10,807 55	4,332 28	62,261 52
Accrued liabilities not due								
Deferred credit items		350 00	37,498 74					12,737 14
Surplus	576 42	10 78	46,891 40		12,111 64		32,247 83	52,800 46
Totals	\$5,832 42	\$11,060 78	\$159,390 14	\$27,461 56	\$27,388 26	\$244,317 55	\$114,388 06	\$410,716 11



TABLE NO. 1—Continued.  
ABSTRACT OF BALANCE SHEETS OF WAREHOUSES, WHEARFINGERS AND WATER CARRIERS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	The Hogue Kellogg Company	Huntington Beach Warehouse Company	Imperial Grain and Warehouse Company	Intrastate Warehouse Company	Larkin Transportation Company	The Lathrop Hay Company	Lawrence Warehouse Company	Lompoc Warehouse Company
<i>Assets.</i>								
Organization, franchises and patent rights								
Cost of plant, buildings and lands	\$27,651 66	\$17,250 00	\$38,630 56	\$3,308 13	\$45,798 13	\$70,000 00	\$48,731 16	\$22,766 70
Equipment		3,000 00			497 75		1,200 00	8,474 16
Miscellaneous							48,066 85	
<b>Total fixed capital</b>	<b>\$27,651 66</b>	<b>\$20,250 00</b>	<b>\$38,630 56</b>	<b>\$3,308 13</b>	<b>\$46,295 88</b>	<b>\$70,000 00</b>	<b>\$97,997 51</b>	<b>\$31,240 86</b>
Treasury securities							2,640 00	
Other investments	11,450 00	1,465 00				3,886 25	1,103 00	
Cash	2,126 01	708 82			422 16	2,318 25	2,902 62	3,647 27
Notes and accounts receivable	22,247 60	6,380 89	11,094 49	300 00	5,099 82	17,237 16	96,235 41	34,722 24
Material and supplies	99,478 07	930 23				498 75	5,649 62	22,789 60
Miscellaneous		34 29			186 67			
Deferred debit items					4,308 14		5,312 24	
Deficit								
<b>Totals</b>	<b>\$192,983 43</b>	<b>\$28,778 23</b>	<b>\$50,555 05</b>	<b>\$4,108 13</b>	<b>\$57,212 17</b>	<b>\$99,910 41</b>	<b>\$311,830 40</b>	<b>\$92,399 97</b>
<i>Liabilities.</i>								
Capital stock								
Unpaid debt	\$50,000 00	\$18,000 00	\$45,800 00	\$4,100 00	\$42,600 00	\$50,000 00	\$50,000 00	\$38,700 00
Assessment								
Lease and notes payable	111,761 60	1,103 23			1,500 00	13,000 00	40,000 00	25,500 00
Accounts payable				8 13	4,378 09	6,735 27	39,637 08	20,019 25
Miscellaneous					273 31	285,000 00	47,057 31	
Accrued liabilities not due		24 39			146 25			
Accrued liabilities		4,022 37			4,912 18		12,093 67	
Surplus	31,171 83	6,677 02	4,755 05		3,402 44	4,175 14	21,842 34	7,580 72
<b>Totals</b>	<b>\$192,983 43</b>	<b>\$28,778 23</b>	<b>\$50,555 05</b>	<b>\$4,108 13</b>	<b>\$57,212 17</b>	<b>\$99,910 41</b>	<b>\$311,830 40</b>	<b>\$92,399 97</b>

<sup>1</sup>Debit item.

<sup>2</sup>Appreciated value in fixed capital.

<sup>3</sup>Includes \$36,000 appreciated value in fixed capital.

TABLE NO. 1—Continued.  
 ABSTRACT OF BALANCE SHEETS OF WAREHOUSES, WHARFINGERS AND WATER CARRIERS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	Long Beach Transfer and Warehouse Company	Los Angeles Harbor Warehouse Company	Los Angeles Valley Warehouse Company	Los Angeles Warehouse Company	Madison Warehouse Company	Marian Milling Company	The Martinez-Bonita Ferry and Transportation Company	Mission Warehouse Company
<i>Assets.</i>								
Organization, franchises and patent rights.....	\$25,000 00	\$190 85	\$30 00			\$35,757 31		\$5,160 73
Cost of plant, buildings and lands.....	113,272 45	89,805 53		\$331,471 21	\$19,481 95	4,788 64	\$106,243 12	
Equipment.....	40,350 71			22,058 38	1,914 73	914 56		
Miscellaneous.....								
Total fixed capital.....	\$178,633 16	\$89,996 38	\$30 00	\$343,530 59	\$21,396 68	\$43,491 01	\$106,243 12	\$5,160 73
Treasury securities.....								
Other investments.....				100 00			14,676 00	
Cash.....	3,538 65	1,101 10		350 00	1,231 25	635 42	3,208 38	
Notes and accounts receivable.....	6,429 87	194 37		98,108 56		13,156 94	2,500 00	972 70
Prepaid and supplies.....						5,514 28		
Miscellaneous.....	8,021 37			55 08			6,258 62	
Deferred debit items.....				345,000 00				
Deficit.....	10,964 76					37,864 43		
Totals.....	\$207,576 81	\$91,231 85	\$30 00	\$617,143 21	\$22,617 91	\$100,643 06	\$122,894 12	\$6,143 43
<i>Liabilities.</i>								
Capital stock.....								
Funded debt.....	187,630 00	\$46,800 00	\$30 00	\$400,000 00	\$3,500 00	\$11,260 00	\$40,000 00	\$4,300 00
Assessment.....		30,000 00		100,000 00				
Loans and notes payable.....	13,451 71							
Accounts payable.....	11,109 72			21,867 21		70,217 79	21,000 00	
Miscellaneous.....	46,966 06				18,643 37	19,064 26	11 36	477 51
Accrued liabilities not due.....	456 52							
Deferred credit items.....	18,952 83			8,118 25				
Surplus.....		4,631 85		197,127 76	475 54		37,219 39	51 70
Totals.....	\$207,576 81	\$91,231 85	\$30 00	\$617,143 21	\$22,617 91	\$100,643 06	\$122,894 12	\$6,143 43

1Includes \$23,990 installments.

2Appreciated value in fixed capital.

TABLE NO. 1—Continued.  
ABSTRACT OF BALANCE SHEETS OF WAREHOUSES, WHARFINGERS AND WATER CARRIERS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	Monticello Steamship Company	Murieta Valley Elevator Company	Natoma Warehouses	Outer Harbor Dock and Wharf Company	Pacific Commercial Warehouses Incorporated	Palo Verde Warehouse and Storage Company	Pacific Steamship Company	Henry C. Peterson, Incorporated
<i>Assets.</i>								
Organization, franchises and patent rights.....		\$613 99					\$1,000,000 00	
Cost of plant, buildings and lands.....	\$1,363,178 19	16,903 61		\$4,293,208 78				\$475,181 91
Equipment.....	32,473 60	6,140 17		75,316 55		\$774 66	8,409,814 22	7,827 00
Miscellaneous.....				387,144 35				
Total fixed capital.....	\$1,395,651 79	\$23,567 67		\$4,755,669 66		\$774 66	\$9,409,814 22	\$483,008 91
Treasury securities.....							175,122 34	
Other investments.....					10,000 00	125 00		
Cash.....	30,606 16	934 61			12,040 98	524 99	1,594,180 50	34,972 51
Notes and accounts receivable.....	2,620 32	1,744 16		28,066 77			1,473,849 00	45,639 85
Material and supplies.....	26,539 55	2,240 96		\$6,041 35	30,668 56	4,667 45	204,711 06	
Miscellaneous.....								8,742 90
Deferred debit items.....			\$40 00	102 00			177,893 29	
Deficit.....			2,300 00	1,103,105 54			1,821,194 66	43,845 11
Totals.....	\$1,456,927 95	\$28,377 42	\$2,340 00	\$6,982,973 32	\$53,634 54	\$6,082 10	\$15,146,736 06	\$616,199 26
<i>Liabilities.</i>								
Capital stock.....	\$600,000 00	\$13,500 00	\$40 00	\$2,625,150 00	\$50,000 00	\$1,000 00	\$5,000,000 00	\$442,600 00
Funded debt.....			2,300 00	860,000 00			4,404,400 11	
Assessment.....								
Loans and notes payable.....	90,000 00	12,760 00		2,171,869 12		500 00	792,850 40	10,763 00
Accounts payable.....	42,011 12	251 11		302,063 06	2,161 66	266 60	1,231,856 62	12,896 03
Miscellaneous.....				3,941 15			538,136 66	
Accrued liabilities not due.....	265,996 78						108,732 85	
Deferred credit items.....	468,921 06	1,876 31				287 67	3,072,759 43	140,945 25
Surplus.....					1,472 86	4,007 83		
Totals.....	\$1,456,927 95	\$28,377 42	\$2,340 00	\$6,982,973 32	\$53,634 54	\$6,082 10	\$15,146,736 06	\$616,199 26

TABLE NO. 1—Continued.  
ABSTRACT OF BALANCE SHEETS OF WAREHOUSES, WHARFINGERS AND WATER CARRIERS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	Petline Grain and Milling Company	Pierce Warehouse Company	Port Costa Wharf Company	Producers' Transportation Company	Producers' Warehouse, Incorporated	Remco Steamship Company	The Richmond and San Rafael Ferry and Transportation Company	Rodeo-Vallejo Ferry Company
<i>Assets</i>								
Organization, franchises and patent rights	\$4,893 13						\$5,000 00	\$8,813 55
Cost of plant, buildings and lands	6,173 01	\$33,700 00		\$33,850 00			34,240 65	477,563 62
Equipment		300 00			\$6,989 10	\$60,000 00	161,276 54	
Miscellaneous							726 05	635 75
Total fixed capital	\$11,066 14	\$34,000 00		\$33,850 00	\$6,989 10	\$60,000 00	\$201,243 24	\$487,012 92
Treasury securities								
Other investments								
Cash		14 86	739 13	21 83	263 06	164 06	37,677 74	417 27
Notes and accounts receivable	64,503 27		63,077 88	1,806 94	4,325 57	77,627 79	892 30	50,858 89
Material and supplies	5,219 76			2,243 86			183 72	
Miscellaneous				589 06		1,016 26	544 50	12,614 63
Deferred debit items								31,788 00
Deficit		647 22		9,864 04	208 52			4,346 08
Totals	\$80,789 20	\$34,662 17	\$63,817 01	\$48,375 83	\$11,786 27	\$138,707 13	\$240,546 50	\$687,084 79
<i>Liabilities</i>								
Capital stock	\$16,000 00	\$34,000 00	\$15,000 00	\$25,000 00	\$11,000 00	\$101,100 00	\$200,000 00	\$400,000 00
Funded debt								
Assessment		662 17						
Loans and notes payable	17,500 00			16,720 22		1,329 26	7,143 18	123,476 33
Accounts payable	19,766 16			6,665 61				36,100 41
Miscellaneous								
Accrued liabilities not due					786 27		11,000 00	
Deferred credit items			49,817 01			18,525 00	17,426 31	28,468 06
Surplus	27,523 04					17,752 87	4,978 01	
Totals	\$80,789 20	\$34,662 17	\$63,817 01	\$48,375 83	\$11,786 27	\$138,707 13	\$240,546 50	\$687,084 79

TABLE NO. 1—Continued.  
ABSTRACT OF BALANCE SHEETS OF WAREHOUSES, WEARFINGERS AND WATER CARRIERS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	Sacramento Navigation Company	Sacramento Transportation Company	Sacramento River Warehouse Company	San Diego and Coronado Ferry Company	The San Francisco and Portland Steamship Company	San Francisco Warehouse Company	San Miguel Flouring Mill Company	San Pedro Transportation Company
<i>Assets.</i>								
Organization franchises and patent rights.....	\$700 00					\$40,000 00		\$1,000 00
Cost of plant, buildings and lands.....		\$898,328 25	\$233,850 03	\$370,788 47		23,374 80	\$22,260 90	1,138 00
Equipment.....	10,327 08			301,423 92	\$270,541 88			102,004 15
Miscellaneous.....				638 68				
Total fixed capital.....	\$11,027 08	\$898,328 25	\$233,850 03	\$682,051 07	\$270,541 88	\$43,374 80	\$22,260 90	\$104,192 15
Treasury securities.....								
Other investments.....		38,307 20				5,450 00	1,298 09	
Cash.....	4,449 47	18,249 61	4,345 80	489 38	102,852 96	17,169 96	3,439 25	13,669 46
Notes and accounts receivable.....	56,164 62	174,431 62	2,823 35	3,510 38	557,437 94	25,696 42	11,664 03	3,118 89
Material and supplies.....		13,068 77	453 33	2,911 03	7,343 87		3,660 26	208 68
Miscellaneous.....		58,063 62	12,517 36	20,619 01	1,496 34			244 80
Deferred debit items.....					1,538,064 95			40,000 00
Deficit.....	27,712 84		11,715 46				3,092 83	
Totals.....	\$102,364 01	\$1,129,565 07	\$266,291 20	\$709,580 72	\$2,483,776 94	\$111,690 97	\$45,355 18	\$161,421 98
<i>Liabilities.</i>								
Capital stock.....						\$40,000 00		\$50,000 00
Funded debt.....	\$700 00	\$690,000 00	\$300 00	\$250,000 00	\$500,000 00		\$25,000 00	
Assessment.....								10,000 00
Loans and notes payable.....		125,000 00			86,611 71	5,555 00	12,800 00	
Accounts payable.....	101,664 01	125,729 19	245,670 36	233,015 87	804 78	8,332 61	7,565 18	
Miscellaneous.....					1,440 00	2,822 55		
Accrued liabilities not due.....					1,118,712 38	20,708 18		45,081 97
Deferred credit items.....		258,835 88	20,320 84	77,503 26	774,208 07	34,272 63		56,360 01
Surplus.....				149,061 59				
Totals.....	\$102,364 01	\$1,129,565 07	\$266,291 20	\$709,580 72	\$2,483,776 94	\$111,690 97	\$45,355 18	\$161,421 98

## REPORT OF CALIFORNIA RAILROAD COMMISSION.

TABLE NO. 1—Continued.  
ABSTRACT OF BALANCE SHEETS OF WAREHOUSES, WHARFINGERS AND WATER CARRIERS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	Santa Fe Warehouse Company	Saltroy Warehouse Company	Saville Warehouse Company	Seafarm Warehouse Company	Security Warehouse and Cold Storage Company	Shattuck and Niemo Warehouse Company	South End Warehouse Company
<i>Assets.</i>							
Organization, franchises and patent rights.....		\$150 00			\$291,832 65		
Cost of plant, buildings and lands.....		20,418 59	\$11,553 00	\$300 00	66,793 79	\$5,611 92	\$1,923 57
Equipment.....		6,268 49	3,413 21				
Miscellaneous.....	\$1,599 81						
<b>Total fixed capital.....</b>	<b>\$1,599 81</b>	<b>\$26,837 08</b>	<b>\$14,966 21</b>	<b>\$300 00</b>	<b>\$268,626 44</b>	<b>\$5,611 92</b>	<b>\$1,923 57</b>
Treasury securities.....							
Other investments.....							
Cash.....	759 55	2,831 32	147 54	436 38	559 26	7,000 00	640 00
Notes and accounts receivable.....	16,183 83	9,446 94	5,844 90	518 46	19,394 49	13,932 04	1,683 23
Material and supplies.....		1,106 80	3,153 74		711 13	20,713 27	25,269 32
Miscellaneous.....		360 00	3,703 29			1,430 57	5,800 00
Deferred debit items.....							
Defect.....			2,026 03				
<b>Totals.....</b>	<b>\$18,543 19</b>	<b>\$40,522 24</b>	<b>\$29,533 71</b>	<b>\$1,255 39</b>	<b>\$309,191 23</b>	<b>\$51,692 80</b>	<b>\$35,338 12</b>
<i>Liabilities.</i>							
Capital stock.....	\$10,000 00	\$24,350 00	\$18,000 00	\$600 00	\$250,000 00	\$80,000 00	\$10,000 00
Funded debt.....							
Assessment.....							
Loans and notes payable.....	2,200 00	10,000 00	2,500 00		30,000 00		
Accounts payable.....	3,150 00	287 46	5,519 64		4,008 36	3,965 36	84 00
Miscellaneous.....							
Accrued liabilities not due.....		2,131 02	819 07		10,917 35		696 00
Deferred credit items.....	3,213 19	3,763 76		665 39	14,266 52	17,787 44	24,558 12
Surplus.....							
<b>Totals.....</b>	<b>\$18,543 19</b>	<b>\$40,522 24</b>	<b>\$29,533 71</b>	<b>\$1,255 39</b>	<b>\$309,191 23</b>	<b>\$51,692 80</b>	<b>\$35,338 12</b>

TABLE NO. 1—Continued.  
ABSTRACT OF BALANCE SHEETS OF WAREHOUSES, WHARFINGERS AND WATER CARRIERS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	Six Minute Ferry	Southern Pacific Milling Company	Southwestern Wharf Company	Spencer and Ayer, Incorporated	Star and Crescent Boat Company	State Warehouses Company	Sierra Wharf Company
<i>Assets.</i>							
Organization, franchises and patent rights.....	\$138,510 61	\$639,928 26	\$191,000 00	\$2,500 00	\$14,150 56		\$150,000 00
Cost of plant, buildings and lands.....	149,409 06		11,099 96	500 00	60,700 00		
Equipment.....	1,240 00						
Miscellaneous.....							
Total fixed capital.....	\$289,159 67	\$639,928 26	\$202,099 96	\$3,000 00	\$83,940 56		\$150,000 00
Treasury securities.....		529,740 77			12,000 00		
Other investments.....		78,463 57	800 20	52 46	2,769 96		3,672 19
Cash.....	8,777 28	433,306 10	43,253 56	753 84	3,500 67	\$6,901 19	
Notes and accounts receivable.....	1,316 04	5,604 12	1,261 69		531 06		
Material and supplies.....		44,701 19	2,580 57				
Miscellaneous.....	2,300 91						150,000 00
Deferred debit items.....							
Deficit.....							
Totals.....	\$301,553 90	\$1,730,666 01	\$249,994 96	\$3,516 30	\$103,122 26	\$6,901 19	\$303,672 19
<i>Liabilities.</i>							
Capital stock.....	\$200,000 00	\$765,300 00	\$100,000 00	\$3,000 00	\$75,000 00	\$30 00	\$300,000 00
Funded debt.....							
Assessment.....							
Leases and notes payable.....	77,500 00	324,300 00			6,000 00		
Accounts payable.....	15,017 40	35,664 73	5,442 31	614 78	9,499 08	4,520 40	
Miscellaneous.....	2,094 64	81,623 64	199,864 53		410 00		
Accrued liabilities not due.....							
Deferred credit items.....							
Surplus.....	6,941 56	\$23,575 64	7,665 60	201 52	12,213 17	2,550 79	3,672 19
Totals.....	\$301,553 90	\$1,730,666 01	\$249,994 96	\$3,516 30	\$103,122 26	\$6,901 19	\$303,672 19

<sup>1</sup>Appreciated value in fixed capital.

## REPORT OF CALIFORNIA RAILROAD COMMISSION.

TABLE NO. 1—Concluded.  
 ABSTRACT OF BALANCE SHEETS OF WAREHOUSES, WHARFINGERS AND WATER CARRIERS OPERATING IN CALIFORNIA AS OF DECEMBER 31, 1920.

	The Union Terminal Warehouse Company	Venture Wharf and Warehouse Company	White Flyer Line	Willows Warehouse Association	Winington Transportation Company	Zelzah Warehouse Company	Total
<b>Assets.</b>							
Organization, franchises and patent rights.	\$4,259 79						\$1,207,783 57
Cost of plant, buildings and lands.	10,306 44	\$38,881 51		\$50,000 00		\$10,473 07	12,124,663 94
Equipment.	6,641 62	7,586 24	\$178,993 49	39,128 35	1,338,220 21	6,447 81	13,314,249 01
Miscellaneous.			1,410 58				497,136 95
<b>Total fixed capital.</b>	\$21,477 85	\$46,467 75	\$180,404 07	\$89,128 35	\$1,388,679 61	\$15,919 88	\$27,143,865 47
<b>Treasury securities.</b>							630,583 44
Other investments.	106 01	2,071 52					987,646 69
Cash.	5,894 77	961 09	4,690 39	12,180 06	3,294 93	140 07	2,223,324 93
Notes and accounts receivable.	116,737 16	29,839 26	8,276 14	2,076 35	35,542 16	9,227 59	4,801,388 48
Material and supplies.	300 00	15,160 09			10,067 90	474 70	567,469 74
Miscellaneous.	1,092 09		2,446 61	2,679 67		110 93	363,598 20
Deferred debit items.					23,949 91		2,993,548 76
Deficit.			24,561 07				3,280,801 84
<b>Totals.</b>	\$145,696 87	\$91,489 71	\$220,376 28	\$106,074 43	\$1,431,871 93	\$25,873 77	\$42,394,186 49
<b>Liabilities.</b>							
Capital stock.	\$50,000 00	\$60,000 00	\$62,500 00	\$50,000 00	\$302,600 00	\$15,000 00	\$17,204,670 00
Funded debt.					600,000 00		6,094,460 11
Assessment.						1,500 00	66,292 17
Loans and notes payable.		5,000 00	71,870 00	8,500 00	5,300 00	6,000 00	4,081,907 12
Accounts payable.	67,568 89	15,427 01	37,376 28		116,496 36	1,067 59	3,401,329 65
Miscellaneous.					333 89		941,422 34
Accrued liabilities not due.	8,002 70						144,896 25
Deferred credit items.	20,125 28	11,062 70		47,574 43	187,045 59		6,927,348 57
Surplus.					220,196 39	2,306 18	3,933,608 38
<b>Totals.</b>	\$145,696 87	\$91,489 71	\$220,376 28	\$106,074 43	\$1,431,871 93	\$25,873 77	\$42,394,186 49



TABLE NO. 2  
ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WAREHOUSES, WHARFINGERS AND WATER CARRIERS OPERATING IN CALIFORNIA DURING THE YEAR  
ENDING DECEMBER 31, 1920.

	Associated Terminals Company	Baker and Company, Incorporated	Baker and Bowers Warehouse Company	Belshaw Warehouse Company	Caldwell Warehouse Company	California Navigation and Improvement Company	California Transportation Company	California Wharf and Warehouse Company
Operating revenue.....	\$432,242 85	\$4,936 78	\$49,768 85	\$35,156 43	\$32,193 87	\$410,863 16	\$912,027 45	\$88,233 63
Operating expenses.....	419,781 29	4,077 53	43,016 18	29,178 65	25,605 29	361,043 56	880,719 92	120,466 97
Net operating revenue.....	\$13,461 56	\$859 25	\$6,740 67	\$5,977 78	\$3,588 58	\$49,819 60	\$31,307 53	\$32,232 44
Net operating loss.....	7,930 82	16,265 24				10,810 19	3,423 09	
Nonoperating revenue.....								
Gross corporate income.....	\$21,392 38	\$17,124 49	\$6,740 67	\$5,977 78	\$3,588 58	\$60,629 79	\$34,730 62	\$32,232 44
Gross corporate loss.....								
Interest accrued on funded debt.....								
Other interest.....		\$1,040 45			\$108 46		\$2,701 58	
Miscellaneous.....		16,441 22				\$36,669 74	37,770 72	
Total deductions.....		\$17,481 67			\$108 46	\$36,669 74	\$40,477 30	
Net corporate income.....	\$21,392 38	\$367 18	\$6,740 67	\$5,977 78	\$3,480 12	\$23,960 05	\$5,746 08	\$32,232 44
Net corporate loss.....	45,000 00			6,835 95				
Miscellaneous additions to surplus.....								
Miscellaneous deductions from surplus.....				36 44	1,115 97			
Surplus on December 31, 1919.....	29,468 76	7,882 77	109 74	1,472 39	1,340 94	73,835 90	325,119 34	68,637 01
Deficit on December 31, 1919.....								
Surplus on December 31, 1920.....	5,961 14	7,515 89	6,850 41	577 78	3,705 09	97,795 95	329,372 66	36,404 57
Deficit on December 31, 1920.....								

TABLE NO. 2—Continued.  
 ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WAREHOUSES, WHARFINGERS AND WATER CARRIERS OPERATING IN CALIFORNIA DURING THE YEAR  
 ENDING DECEMBER 31, 1920.

	Callaghan Warehouse Company	Canners Warehouse Company <sup>1</sup>	Chinn Warehouse Company <sup>1</sup>	Coggeshall Launch and Towboat Company	Crescent City Wharf and Dock Company	Crescent Wharf and Warehouse Company	Crows Landing Warehouse Company	Danville Warehouse and Lumber Company
Operating revenue.....	\$1,844 01		\$32,849 57	\$20,083 11	\$24,890 79	\$13,246 37	\$2,122 74	\$11,465 20
Operating expenses.....	1,734 47		20,362 11	17,193 49	27,946 50	4,667 22	2,112 90	12,894 90
Net operating revenue.....	\$109 54		\$3,487 46	\$3,789 62	\$3,065 71	\$3,589 15	\$9 84	\$1,399 70
Net operating loss.....								
Nonoperating revenue.....			20,900 00					
Gross corporate income.....	\$109 54		\$33,387 46	\$3,789 62	\$3,065 71	\$3,589 15	\$9 84	\$1,399 70
Gross corporate loss.....								
Interest accrued on funded debt.....								
Other interest.....								
Miscellaneous.....								
Total deductions.....								
Net corporate income.....	\$109 54		\$33,387 46	\$3,789 62	\$3,065 71	\$3,589 15	\$9 84	\$1,399 70
Net corporate loss.....								
Dividends.....	109 54		56,000 00	6,000 00	2,082 90		1,356 00	5,960 13
Miscellaneous additions to surplus.....			4,785 86		24 00	227,006 59		4,898 60
Miscellaneous deductions from surplus.....			19,954 99	5,355 13	22,401 53	83,534 86	1,355 59	
Surplus on December 31, 1919.....			46,548 51					
Deficit on December 31, 1920.....			7,766 84	9,144 75	15,394 72		9 43	9,459 03
Surplus on December 31, 1920.....						134,832 58		
Deficit on December 31, 1920.....								

<sup>1</sup>Not operating.

<sup>2</sup>Warehouse leased to Deacon Lumber Company, December 31, 1920.

TABLE NO. 2—Continued.  
 ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WAREHOUSES, WHARFINGERS AND WATER CARRIERS OPERATING IN CALIFORNIA DURING THE YEAR  
 ENDING DECEMBER 31, 1920.

	Devies Warehouse Company	Dealers' Grain and Warehouse Company	Delta Warehouse Company	De Pue Warehouse Company	East San Pedro Warehouse Company	Elshaverry Warehouse Company	Farmers' Alliance Business Association	Farmers' Co-operative Union of Butte County
Operating revenue.....	\$32,433 18	\$6,086 80	\$31,523 63	\$185,476 92	.....	\$18,275 25	\$16,923 05	\$4,466 15
Operating expenses.....	28,728 71	5,307 59	39,455 29	176,904 28	\$4,895 03	22,742 56	11,470 01	4,774 04
Net operating revenue.....	\$3,704 47	\$689 21	\$2,068 34	\$8,572 64	.....	.....	\$5,453 04	.....
Net operating loss.....	.....	.....	\$7,931 66	2,995 43	\$4,895 03	\$4,467 31	.....	\$307 89
Nonoperating revenue.....	.....	.....	.....	.....	.....	15,061 23	.....	.....
Gross corporate income.....	.....	\$689 21	\$7,931 66	\$11,568 07	\$4,895 03	\$10,593 92	\$5,453 04	.....
Gross corporate loss.....	.....	.....	.....	.....	.....	.....	.....	\$307 89
Interest accrued on funded debt.....	.....	.....	.....	.....	.....	\$3,007 40	.....	.....
Other interest.....	.....	.....	\$800 00	\$3,555 10	.....	1,970 90	.....	.....
Miscellaneous.....	.....	.....	.....	2,807 42	.....	.....	.....	.....
Total deductions.....	.....	.....	\$800 00	\$6,422 52	.....	\$4,978 30	.....	.....
Net corporate income.....	\$3,704 47	\$689 21	\$8,731 66	\$5,145 55	\$4,895 03	\$5,615 62	\$5,453 04	\$307 89
Net corporate loss.....	.....	.....	.....	.....	.....	5,000 00	.....	.....
Dividends.....	.....	.....	.....	14,300 00	.....	.....	.....	.....
Miscellaneous additions to surplus.....	.....	.....	.....	3,925 63	.....	.....	.....	.....
Miscellaneous deductions from surplus.....	2,425 00	.....	9,448 50	6,436 62	.....	3,168 45	.....	122 08
Surplus on December 31, 1919.....	.....	.....	.....	61,676 49	.....	36,266 70	7,622 03	.....
Deficit on December 31, 1919.....	1,039 47	2,648 81	.....	.....	104 97	.....	.....	4,907 40
Surplus on December 31, 1920.....	240 00	1,969 60	18,180 16	\$0,011 06	5,000 00	33,703 87	13,075 07	5,336 79
Deficit on December 31, 1920.....	.....	.....	.....	.....	.....	.....	.....	.....

170 September 30, 1920 only. Operated then by W. M. Doty.

TABLE NO. 2—Continued.  
 ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WAREHOUSES, WHARFINGERS AND WATER CARRIERS OPERATING IN CALIFORNIA DURING THE YEAR  
 ENDING DECEMBER 31, 1920.

	Farmers' Warehouse Company of Alameda	Farmers' Warehouse Company	Fresno Warehouse Company	Gilroy Commercial Company	Globe Warehouse Company	Grangers Business Association	Hall Warehouse Company	The Hallett Warehouse Company
Operating revenue.....	\$2,332 42	\$800 00	\$1,141 35	\$32,767 16	\$23,065 32	\$38,180 34	\$11,882 46	\$555,502 88
Operating expenses.....	1,474 62	310 30	2,762 92	34,454 66	23,329 27	44,323 53	13,691 07	519,082 23
Net operating revenue.....	\$1,067 80	\$489 70	\$1,621 57	\$1,687 79	\$4,636 05	\$9,143 19	\$1,711 61	\$36,420 65
Net operating loss.....						2,147 90		17,711 35
Nonoperating revenue.....								
Gross corporate income.....	\$1,067 80	\$489 70	\$1,621 57	\$1,687 79	\$4,636 05	\$2,995 29	\$1,711 61	\$54,132 00
Gross corporate loss.....								
Interest accrued on funded debt.....								
Other interest.....	\$15 20							
Miscellaneous.....			\$3,822 88					
Total deductions.....	\$15 20		\$3,822 88					
Net corporate income.....	\$1,042 60	\$489 70	\$5,444 45	\$1,687 79	\$4,636 05	\$3,995 29	\$1,711 61	\$54,132 00
Net corporate loss.....								
Dividends.....	312 00	481 00						22,000 00
Miscellaneous additions to surplus.....								1,428 60
Miscellaneous deductions from surplus.....								12,777 14
Surplus on December 31, 1919.....		2 08	53,385 85		7,475 59	17,961 64	33,959 49	124,269 45
Deficit on December 31, 1919.....	154 18			4,978 86		16,137 56		
Surplus on December 31, 1920.....	576 42	10 78	44,891 40	6,966 65	12,111 64		32,247 88	146,119 91
Deficit on December 31, 1920.....						5,549 38		

TABLE NO. 2—Continued.  
 ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WAREHOUSES, WHARFINGERS AND WATER CARRIERS OPERATING IN CALIFORNIA DURING THE YEAR  
 ENDING DECEMBER 31, 1920.

	The Hogue Kellogg Company	Huntington Beach Warehouse Company	Imperial Grain and Warehouse Company <sup>1</sup>	Intrastate Warehouse Company	Larkin Transportation Company	The Lathrop Hay Company	Lawrence Warehouse Company	Lompoc Warehouse Company
Operating revenue.....	\$174,431 01	\$18,014 05	.....	\$935 48	\$66,266 94	\$14,490 06	\$290,117 55	\$30,545 62
Operating expenses.....	201,491 61	14,980 75	.....	935 48	62,335 66	16,177 23	264,466 33	49,511 52
Net operating revenue.....	.....	\$3,033 30	.....	.....	\$3,931 28	\$1,917 17	\$5,711 22	\$18,965 90
Net operating loss.....	\$26,960 60	.....	.....	.....	.....	17,164 56	.....	.....
Nonoperating revenue.....	.....	.....	.....	.....	.....	.....	\$5,711 22	.....
Gross corporate income.....	.....	\$3,033 30	.....	.....	\$3,931 28	\$15,477 19	.....	\$18,965 90
Gross corporate loss.....	\$26,960 60	.....	.....	.....	.....	.....	.....	.....
Interest accrued on funded debt.....	.....	.....	.....	.....	.....	.....	.....	.....
Other interest.....	.....	.....	.....	.....	.....	.....	\$3,667 79	.....
Miscellaneous.....	\$43,713 39	.....	.....	.....	\$528 84	\$263 86	.....	.....
Total deductions.....	\$63,713 39	.....	.....	.....	\$528 84	\$1,560 50	\$3,667 79	.....
Net corporate income.....	.....	\$3,033 30	.....	.....	\$3,402 44	\$13,916 69	\$3,023 43	\$18,965 90
Net corporate loss.....	\$90,673 99	.....	.....	.....	.....	.....	.....	.....
Dividends.....	10,000 00	2,160 00	.....	.....	.....	\$3,500 00	.....	.....
Miscellaneous additions to surplus.....	.....	.....	.....	.....	.....	.....	.....	.....
Miscellaneous deductions from surplus.....	.....	.....	.....	.....	.....	.....	.....	.....
Surplus on December 31, 1919.....	101,845 82	5,903 72	.....	.....	.....	.....	1,777 90	36,546 62
Deficit on December 31, 1919.....	.....	.....	.....	.....	.....	.....	26,566 81	.....
Surplus on December 31, 1920.....	31,171 83	6,677 02	.....	.....	3,402 44	4,175 14	21,842 34	7,580 72
Deficit on December 31, 1920.....	.....	.....	.....	.....	.....	.....	.....	.....

<sup>1</sup> Warehouse leased.

TABLE NO. 2—Continued.  
 ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WAREHOUSES, WHARFINGERS AND WATER CARRIERS OPERATING IN CALIFORNIA DURING THE YEAR  
 ENDING DECEMBER 31, 1920.

	Long Beach Transfer and Warehouse Company	Los Angeles Harbor Warehouse Company <sup>1</sup>	Los Angeles Valley Warehouse Company <sup>1</sup>	Los Angeles Warehouse Company	Madison Warehouse Company	Marion Milling Company	The Martinez- Bentley Ferry and Transportation Company	Mission Warehouse Company
Operating revenue.....	\$82,832 47			\$172,181 88	\$4,259 84	\$17,384 01	\$79,881 17	\$1,151 20
Operating expenses.....	84,361 86			112,348 23	3,518 03	26,601 79	107,779 86	780 77
Net operating revenue.....	\$1,829 43			\$59,838 65	\$741 81	\$8,237 78	\$28,398 41	\$360 53
Net operating loss.....		\$7,874 06		4,526 99		159 41	1,429 28	
Nonoperating revenue.....								
Gross corporate income.....		\$7,874 06		\$64,365 64	\$741 81	\$8,078 37	\$28,969 13	\$360 53
Gross corporate loss.....								
Interest accrued on funded debt.....								
Other interest.....	\$5,046 53	\$1,925 65		\$6,308 33		\$3,287 70	\$535 58	
Miscellaneous.....	1,860 15	2,294 40		348 77		26,260 31		\$51 70
Total deductions.....	\$6,906 68	\$4,220 05		\$6,652 10		\$29,548 01	\$535 58	\$51 70
Net corporate income.....		\$3,654 01		\$57,713 54	\$741 81	\$37,026 38	\$27,504 71	\$308 83
Net corporate loss.....	\$8,786 10	3,396 00		12,500 00			487 92	
Dividends.....								
Miscellaneous additions to surplus.....	500 00							
Miscellaneous deductions from surplus.....		4,373 84		141,924 21		9,046 35		
Surplus on December 31, 1919.....						9,018 30	31,070 16	1,004 39
Deficit on December 31, 1919.....	2,728 66	4,631 85		187,137 75	266 27		4,653 37	1,313 22
Surplus on December 31, 1920.....	10,064 76				475 64	37,654 43		
Deficit on December 31, 1920.....								

<sup>1</sup> Warehouse leased.

<sup>2</sup> Non-operating.

TABLE (NO. 2—Continued).  
 ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WAREHOUSES, WEARFINGERS AND WATER CARRIERS OPERATING IN CALIFORNIA DURING THE YEAR  
 ENDING DECEMBER 31, 1920.

	Monticello Steamship Company	Merrietta Valley Elevator Company	Natomas Warehouses <sup>1</sup>	Outer Harbor Dock and Wharf Company	Pacific Commercial Warehouse	Pacific Steamship Company	Henry C. Peterson, Incorporated	Perkins Grain and Milling Company
Operating revenue.....	\$743,948 76	\$28,317 13	\$11,827 56	\$312,082 27	\$77,100 37	\$11,427,449 71	\$360,499 98	\$187,068 77
Operating expenses.....	562,449 46	25,583 87	14,127 56	313,038 36	60,330 55	11,603,996 86	269,381 19	180,044 42
Net operating revenue.....	\$181,499 30	\$2,733 26	\$2,300 00	\$1,884 09	\$16,770 82	\$226,147 15	\$71,118 79	\$7,024 35
Net operating loss.....	3,540 45	327 23			1,563 10	423,260 77	1,743 28	
Nonoperating revenue.....								
Gross corporate income.....	\$186,039 75	\$3,060 49	\$2,300 00	\$1,884 09	\$18,373 92	\$197,113 63	\$72,862 07	\$7,024 35
Gross corporate loss.....								
Interest accrued on funded debt.....								
Other interest.....	\$7,273 36	\$678 48		\$44,500 00		\$277,034 83	\$3,976 92	
Miscellaneous.....	43,633 82	1,067 19		136,192 90		69,262 82	80,990 53	
Total deductions.....	\$50,907 18	\$1,745 67		\$180,692 90		\$396,227 95	\$84,967 45	
Net corporate income.....	\$134,132 57	\$1,314 82	\$2,300 00	\$182,576 99	\$18,373 92	\$199,114 33	\$12,105 38	\$7,024 35
Net corporate loss.....								
Dividends.....	24,000 00				22,000 00		50,000 00	
Miscellaneous additions to surplus.....	103,813 24	53 52			598 20	184,694 62		
Miscellaneous deductions from surplus.....	33,813 61				4,503 74			1,947 67
Surplus on December 31, 1919.....	288,786 85	507 97					13,260 27	23,448 36
Deficit on December 31, 1919.....				920,226 55		1,306,764 04		
Surplus on December 31, 1920.....	468,921 05	1,876 31	2,300 00	1,103,103 54	1,472 86	1,821,184 65	43,845 11	27,523 04
Deficit on December 31, 1920.....								

<sup>1</sup>From July 1, 1920 to December 31, 1920.





TABLE NO. 2—Continued.  
 ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WAREHOUSES, WHARFINGERS AND WATER CARRIERS OPERATING IN CALIFORNIA DURING THE YEAR  
 ENDING DECEMBER 31, 1920.

	Sacramento Transportation Company	Sacramento River Warehouse Company	San Diego and Coronado Ferry Company	The San Francisco and Portland Steamship Company	San Francisco Warehouse Company	San Miguel Flouring Mill Company	San Pedro Transportation Company
Operating revenue.....	\$122,129 06	\$78,727 88	\$186,518 25	\$835,287 55	\$280,311 27	\$17,139 75	\$114,025 51
Operating expenses.....	145,182 34	63,225 28	100,000 46	811,368 91	251,364 44	19,548 15	101,936 74
Net operating revenue.....	\$23,053 28	\$15,502 60	\$86,517 79	\$23,918 64	\$28,946 83	\$2,408 40	\$12,089 77
Net operating loss.....	32,476 76		8,679 87	6,541 61	1,367 88		
Nonoperating revenue.....							
Gross corporate income.....	\$9,423 46	\$15,502 60	\$65,197 66	\$30,460 25	\$30,324 71	\$2,408 40	\$12,089 77
Gross corporate loss.....							
Interest accrued on funded debt.....							
Other interest.....	\$9,127 70	\$15,966 17	\$1,805 69	\$23 63		\$214 60	
Miscellaneous.....	594 69	7,847 65	1,245 69	41,440 91			\$7,229 45
Total deductions.....	\$9,722 39	\$23,813 82	\$3,051 38	\$41,464 54		\$214 60	\$7,229 45
Net corporate income.....			\$62,146 28	\$11,004 29	\$30,324 71		\$4,860 32
Net corporate loss.....	\$398 91	\$8,311 22			\$26,200 00	\$2,623 00	
Dividends.....		621 39	185 79	497 47			\$3,647 63
Miscellaneous additions to surplus.....	20		25,123 82	784,715 76	30,147 92		47,852 06
Miscellaneous deductions from surplus.....	259,134 59		111,853 34				
Surplus on December 31, 1919.....		4,025 63		774,208 07	34,272 63	499 83	56,360 01
Deficit on December 31, 1919.....							
Surplus on December 31, 1920.....	259,835 86	11,715 46	149,061 59			3,092 83	
Deficit on December 31, 1920.....							

*Deductions.*

Interest accrued on funded debt.

Other interest.

Miscellaneous.

Total deductions.

Net corporate income.

Net corporate loss.

Dividends.

Miscellaneous additions to surplus.

Miscellaneous deductions from surplus.

Surplus on December 31, 1919.

Deficit on December 31, 1919.

Surplus on December 31, 1920.

Deficit on December 31, 1920.



TABLE NO. 2—Continued.  
 ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WAREHOUSES, WHARFINGERS AND WATER CARRIERS OPERATING IN CALIFORNIA DURING THE YEAR  
 ENDING DECEMBER 31, 1920.

	Str Minute Ferry	Southern Pacific Milling Company	Southwestern Wharf Company	Spencer and Ayer, Incorporated	Star and Crescent Boat Company	State Warehouse Company	Shearns Wharf Company
Operating revenue.....	\$245,381 76	\$455,339 78	\$82,230 43	\$816 30	\$114,654 94	\$15,417 08	\$19,124 03
Operating expenses.....	190,193 32	390,351 27	65,836 80	614 78	111,391 54	18,174 54	13,543 77
Net operating revenue.....	\$46,188 44	\$64,988 51	\$16,393 63	\$201 52	\$3,263 40	\$2,757 46	\$5,580 26
Net operating loss.....	3,987 72	20,416 40			2,194 47		
Nonoperating revenue.....							
Gross corporate income.....	\$50,176 15	\$85,404 91	\$16,393 63	\$201 52	\$5,457 87	\$2,757 46	\$5,580 26
Gross corporate loss.....							
Interest accrued on funded debt.....							
Other interest.....	\$4,836 95	\$9,423 76					
Miscellaneous.....	3,497 28						
Total deductions.....	\$8,334 24	\$9,423 76					
Net corporate income.....	\$41,841 92	\$75,981 15	\$16,393 63	\$201 52	\$5,457 87	\$2,757 46	\$5,580 26
Dividends.....							
Miscellaneous additions to surplus.....	14,963 52	47,408 64			9,749 35		3,000 00
Miscellaneous deductions from surplus.....							
Surplus on December 31, 1919.....	27,635 17	53,965 10	11,948 61		1,115 86		1,091 93
Deficit on December 31, 1919.....	7,450 33	553,889 23	32,677 52		17,620 51	5,108 25	
Surplus on December 31, 1920.....		523,575 64	37,122 54	201 52	12,213 17	2,350 79	3,672 19
Deficit on December 31, 1920.....	6,941 56						

TABLE NO. 2—Concluded.  
 ABSTRACT OF INCOME AND PROFIT AND LOSS ACCOUNTS OF WAREHOUSES, WHARFINGERS AND WATER CARRIERS OPERATING IN CALIFORNIA DURING THE YEAR  
 ENDING DECEMBER 31, 1920.

	The Union Terminal Warehouse Company	Ventura Wharf and Warehouse Company	White Flyer Line	Willows Warehouse Association	Wilmington Transportation Company	Zelzah Warehouse Company	Total
Operating revenue.....	\$127,223 61	\$151,731 12	\$219,208 79	\$32,267 23	\$920,064 44	\$10,681 84	\$322,239,844 80
Operating expenses.....	138,074 49	144,072 80	209,356 46	23,821 15	744,562 20	6,830 50	21,653,835 94
Net operating revenue.....		\$7,658 32	\$9,852 33	\$8,446 08	\$76,402 24	\$3,851 04	\$486,008 86
Net operating loss.....	\$10,851 88	107 68			846 18		721,609 82
Nonoperating revenue.....	47,596 47						
Gross corporate income.....	\$36,744 59	\$7,766 00	\$9,852 33	\$8,446 08	\$77,248 43	\$3,851 04	\$1,307,678 68
Gross corporate loss.....							
Interest accrued on funded debt.....							
Other interest.....	\$1,464 82	\$350 00					\$328,407 01
Miscellaneous.....	18,023 87	3,880 00	\$2,837 68				292,441 34
Total deductions.....	\$20,088 69	\$4,200 00	\$2,837 68			\$1,544 86	\$75,762 49
Net corporate income.....	\$16,655 90	\$3,566 00	\$7,014 65	\$8,446 08	\$16,121 79	\$2,306 18	\$1,197,610 84
Net corporate loss.....							
Dividends.....		3,600 00					\$110,087 84
Miscellaneous additions to surplus.....	165 15	58	1,329 34	830 08	22,096 58		515,406 75
Miscellaneous deductions from surplus.....	277 72	557 00			7,444 18		382,723 91
Surplus on December 31, 1919.....	3,581 95	11,683 12	32,905 06	38,298 27	189,417 84		499,121 74
Deficit on December 31, 1919.....							1,173,450 24
Surplus on December 31, 1920.....	20,125 28	11,093 70	24,561 07	47,574 43	220,196 39	2,306 18	651,710 50
Deficit on December 31, 1920.....							

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